

11\*\*  
Cash

Definition: These accounts identify money available for DOE payments by Department of Treasury Disbursing Officers. Cash receipts are recorded as debits and disbursements are recorded as credits. Entries are made from TFS-6200 "Appropriation Warrant"; SF-1017G, "Journal Voucher," summarizing cash receipts and disbursements (net) effected by the field offices as shown on the respective monthly reports, Transcript of Unexpended Allotments; and other documents, each bearing the full account code, including the Department of Treasury account symbol. At the end of each month, the balance in the account, Cash with the Department of Treasury, shall agree with the balances reported under the same Treasury account symbols in the Department of Treasury statement, Undisbursed Appropriation Account Trial Balance, or shall be reconciled to them.

(a) Cash with U.S. Treasury is divided into two classes:

- 1      General Appropriation Cash, available for payments within the general limits imposed by the appropriation acts and Federal Statutes. Accounts are maintained by appropriation.
- 2      Special Funds, made up of receipts from specific sources, designed by law and available to DOE for specific purposes only.

(b) Treasury Account Symbols. Cash funds available to DOE are identified by account symbols assigned by the Department of Treasury. Appropriation symbols are identified in the DOE accounting system by a two position fund type code except for special funds Department of Treasury appropriation symbols which are identified by Balance Sheet Codes 112X.

6/21/04

1110  
Fund Balance with U.S. Treasury—Other Cash

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1010		Fund Balance With Treasury	FT UE,UF,UG, UH,FA
1010		Fund Balance With Treasury Field Office = WA	FT 5J <u>and</u> SCC <u>Not</u> OB
1010		Fund Balance With Treasury	FT 5J <u>and</u> SCC OB
1010		Fund Balance with Treasury	FT 5V <u>and</u> Fiscal Year > 2002
2320	02	Deferred Credits, Other Revenues (Reverse Sign) <u>Government/Non-Government = N</u>	FT WD,WH,WJ,WK, WL,8L,NF,NG, NH
3310	09	Cumulative Results of Operations <u>(Reverse Sign)</u>	FT UE,UF,UG,UH <u>and</u> SCC OB,CP,01
5740		Appropriated Earmarked Receipts Transferred-In <u>OPI = 0600</u> <u>Field Office WA</u> <u>Government/Non-Government = F</u> <u>(Reverse Sign)</u>	FT W1,W2,W3, W4,W9 <u>and</u> SCC = 02
5740		Appropriated Earmarked Receipts Transferred-In <u>OPI = 0600</u> <u>Fund Type = 5Z</u> <u>Government/Non-Government = F</u>	
5765	09	Nonexpenditure Trust Fund Financing Sources, Transfers-Out, All Other <u>Government/Non-Government = F</u> <u>(Reverse Sign)</u> <u>OPI = 0324</u>	FT WD and SCC = 02 and Fiscal Year > 2000 <u>and</u> Source Doc = Net 31

1000-2

6/21/04

1110  
Fund Balance with U.S. Treasury—Other Cash

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
5765	09	Nonexpenditure Trust Fund Financing Sources, Transfers-Out, All Other Government/Non-Government = F <u>(Reverse Sign)</u> <u>OPI = 0399</u>	FT WD <u>and</u> SCC = 02 <u>and</u> Fiscal PD > 200013 <u>and</u> Source Doc = Net 48
5790	02	Other Financing Sources, Interoffice <u>(Reverse Sign)</u> <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT UE,UF,UG,UH <u>and</u> SCC 02
5790	09	Other Financing Sources, All Other Government/Non-Government = F <u>(Reverse Sign)</u> <u>OPI = 0600</u>	FT UE,UF,UG,UH <u>and</u> SCC 12
5790	09	Other Financing Sources, All Other Government/Non-Government = F <u>(Reverse Sign)</u> <u>OPI = 0600</u>	FT UE,UF,UG,UH <u>and</u> SCC RE
5900	E3	Other Revenue, Deferred Revenue Adjustment, Exchange In DOE's Budget <u>Government/Non-Government = N</u> <u>B&amp;R = DF0301100</u>	FT WD <sup>1</sup> <u>and</u> SCC = 02 <u>or</u> RE <u>and</u> Source Doc <u>Not</u> Net 89
6100		Operating Expenses/Program Cost <u>(Reverse Sign)</u> <u>Government/Non-Government = F</u>	FT WD <sup>1</sup> <u>and</u> SCC = 02 ( <u>and</u> Fiscal PD < 200101) <u>or</u> RE <u>and</u> Source Doc <u>Not</u> Net 89

1000-3

1110  
Fund Balance with U.S. Treasury—Other Cash

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This account identifies money available for DOE payments by Department of Treasury disbursing offices. Entries are made from TFS-6200, Appropriation Warrants; SF-1151, Non-Expenditure Transfer Authorization; SF-1221, Foreign Statement of Transactions; SF-1081, Voucher and Schedule of Withdrawals and Credits; and the SF-224, Statement of Transactions.

This account is used on a Departmental level to assure control over cash received from or returned to the Department of Treasury. The contra Balance Sheet Code is 4130, Unexpended Allotments.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- If summary class=18 then B&R=Blank
- Reporting Organization = XN9
- Summary Classification Code = OB, OE, RE, 01, 02, 04, 12, 18, 20, 21
- Budget and Reporting Number = blank, JV
- Contract Identification = blank, ALC
- Balance Sheet Codes 1110 and 3411 with fund type 4C through 4Z and supplementary reference NET should balance by fund type within Reporting Organization.
- Balance Sheet Codes 1110, 4110, 4118 and 4117 with summary classification code 02 should balance by fund type.
- Balance Sheet Codes 1110 and 4130 with summary classification codes 18, 23 or 20 or 21 should balance by each summary classification code within Agency Location Code within fund type within reporting organization.
- Balance Sheet Codes 1110 and 4130 with Summary Class Code=28 or 18 should balance by CID/TOPA with financial plan within reporting organization.

MARS Edits: B070; B074; B075; B077; B078; B089; B095; B121; C004; C005; C074; C076; C123; C130; C131; C142; C144; C145; C146; C147; C149; C150; C151; C152; C153; C154; C155; C156; C157; C158; C159; C160; C161; C162; C163; C164; C166; C258; C261; C295

<sup>1/</sup>Funds transferred from FT WD to other Federal agencies (i.e., NRC) are treated as an intergovernmental program cost to the Nuclear Waste Fund with an offset to deferred revenues.

8/26/99

112\*  
Special Deposits  
Clearing (89F3\*\*) and Deposit (89X6\*\*) Accounts

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: Special deposit funds are combined receipt and reimbursement accounts established to account for receipts held in suspense temporarily and later refunded or paid into some other fund of the Government, or held by the Government as banker or agent for others and paid out at the direction of the fund custodian. These transactions shall agree with the transactions reported under the same Department of Treasury account symbols in SF-224, "Statement of Transactions," or be reconciled with them.

Restrictions on Use: DOE field finance office, Capital Accounting Center, and Office of Financial Control and Reporting use only. Excludes entries by integrated contractors.

1000-5

2/21/01

1122  
U.S. Savings Bonds (89X6050)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: This account identifies amounts withheld as payroll deductions for DOE employees for the purpose of purchasing U.S. Savings Bonds on their behalf. These amounts are temporarily held in this account and subsequently transferred to the Department of Treasury.

Restrictions on Use: The Capital Accounting Center and the Bonneville Power Administration are the only offices conducting payroll operations. Therefore only these offices should have balances in this account.

Table of Related Codes:

- Other Party Identification = blank, XN9
- Summary Class Code = OB, 01, 12, 18, 20, 21, 97
- Fund Type = 54
- Balance Sheet Codes 1122 and 3313 should balance by fund type within reporting organization.

MARS Edits: B029; B092; B093; B096; B097; C002; C010; C038; C057; C302

MARS Edits: B029; B092; B093; B096; B097; C002; C010; C038; C057; C302

1123

Withheld State and Local Income Taxes (89X6275)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: This account identifies amounts withheld from DOE and other Federal agency employees for State and local taxes either through payroll deductions or permanent change of station (PCS) moves. These amounts are temporarily held in this account and subsequently disbursed to the appropriate State and/or local municipality.

Restrictions on Use: The Capital Accounting Center and the Bonneville Power Administration would reflect balances as a result of payroll operations. All field offices and Power Marketing Administrations would reflect balances for PCS processing.

Table of Related Codes:

- Other Party Identification = blank, XN9
- Summary Classification Code = OB, 01, 12, 18, 20, 21, 97
- Fund Type = 54
- Balance Sheet Codes 1123 and 3314 should balance by fund type within reporting organization.

MARS Edits: B030; B092; B093; B096; B097; C002; C038; C057; C302

1124

Unclaimed Monies Due Creditors (89X6090)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: These monies represent amounts due creditors (excluding other Federal agencies) from DOE integrated contractors including wages of employees, remaining unclaimed for one year or remaining unclaimed at the termination of an entire contract. Normally the location of the creditor is unknown. The contractor transfers the funds to the cognizant DOE Field Element Chief Financial Officer (Field CFO). The DOE Field CFO initially deposits these funds in the account 89X6090, "Unclaimed Money Due Creditors," balance sheet code 1124. These funds are transferred by the DOE office to the Capital Accounting Center (CR-50) by using OPAC. A list of names, last known addresses, amounts, and other details of the creditors are also transmitted.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Other Party Identification = blank, XN9
- Summary Classification Code = OB, 01, 12, 18, 20, 21
- Fund Type = 54
- Balance Sheet Codes 1124 and 3331 should balance by fund type within reporting organization.

MARS Edits: B031; B092; B093; B096; B097; C002; C038; C057; C302



1126  
Budget Clearing Account—Suspense (89F3875)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: The Department of Treasury uses budget clearing accounts to post agency disbursement and collection activities that appear on their books but that have not been reflected on the SF-224, Statement of Transactions. Amounts recorded in this account represent charges made by the Department of Treasury when invalid appropriations are cited on documents posted by the Department of Treasury. The cited DOE office Agency Location Code (ALC) should be cleared by the end of the year. Thrift Savings Plan differences may carryover beyond year-end, but every attempt should be made to clear the account within 90 days.

Restrictions on Use:

DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Other Party Identification = blank, XN9
- Summary Class Code = OB, 01, 12, 18, 20, 21, 97
- Fund Type = 54
- Balance Sheet Codes 1126 and 3333 should balance by fund type within reporting organization.

MARS Edits: B033; B092; B093; B096; B097; C002; C038; C057; C302

1127  
 Uninvested Balance of Collections from  
Alleged Violators of DOE Petroleum Regulations (89X6425)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010	Fund Balance with Treasury
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Definition: The Department of Treasury has established special deposit and disbursement accounts for recording the collection and claim activity for funds collected from outside parties as provided by law. The balance in this account represents the uninvested portion of funds collected from alleged violators of the Emergency Petroleum Allocation Act of 1973. Funds deposited in this account are transferred to a Department of Treasury investment account when securities are purchased. When a valid claim is presented, the funds are made available from the Department of Treasury investment account and transferred to the escrow account where the disbursement is made.

Restrictions on Use:

Capital Accounting Center use only.

Table of Related Codes:

- Other Party Identification = blank, XN9
- Summary Classification Code = OB, 01, 12, 18, 20, 21, 97
- Fund Type = 5A
- Balance Sheet Codes 1127, 3337, 2517 and 1447 with Fund Type 54, Supplementary Reference TRF and Supplementary Data Name 89X6425 should balance by fund type within reporting organization.

MARS Edits: B035; B045; B092; B093; B096; B097; C002; C038; C057; C128; C302

1128

Advances for Co-Sponsored Work (89X6424)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010

Fund Balance with Treasury

Definition: Amounts recorded in this account represent cash advances received from non-Federal entities Co-Sponsored Work activities. The majority of these funds are received by the Office of Financial Control and Reporting. If a DOE field office receives the money, it should then be transferred to the Office of Financial Control and Reporting via an SF-1017G, Journal Voucher, which is the source document supporting an internal transfer of the deposit. The Headquarters program office will submit a DOE Form 2100.1, Request for Allotment of Funds for Transfer Appropriations and Other Special Accounts when it is notified of the receipt of the funds. Once approved by the Office of Financial Control and Reporting, funds are allotted by the Office of Budget to the appropriate field office under 89X8575. This account is also used by Western Area Power Administration which disburses directly from the special deposit account.

Restrictions on Use:

DOE field finance office and Office of Financial Control and Reporting use only.

Table of Related Codes:

- Other Party Identification = blank, XN9
- Summary Classification Code = OB, 01, 12, 18, 20, 21, 97
- Fund Type = 54
- Balance Sheet Codes 1128, 3318, 1311 and 1445 should balance by fund type within reporting organization.

MARS Edits: B036; B092; B093; B096; B097; C002; C038; C057; C302

2/21/01

1129  
Contract Holdbacks—PMA (89X6772)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: This account represents contractor retention for the Southwestern Power Administration. Based on contract provisions, monies are withheld from invoiced amounts and deposited in this account. When notified by the contracting officer, the contractor is reimbursed. Normally this is accomplished after the final audit is performed and findings are offset with these funds.

Restrictions on Use: Southwestern Power Administration use only.

Table of Related Codes:

- Other Party Identification = blank, XN9
- Summary Classification Code = OB, 01, 12, 18, 21, 97
- Fund Type = 54
- Balance Sheet Codes 1129 and 3339 should balance by fund type within reporting organization.

MARS Edits: B034; B092; B093; B096; B097; C002; C038; C057; C302

1000-12

112A  
 Budget Clearing Account—Unavailable  
Check Cancellation and Overpayments (89F3880)

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: The Department of Treasury uses budget clearing accounts to post agency disbursement and collection activity that appears on its books but that have not been reflected on the SF-224, Statement of Transactions. Each amount recorded in this account represent a credit by the Department of Treasury when it is processing a SF-1098, "Schedule of Canceled or Undelivered Checks." The Department of Treasury Division of Claims sends a TFS form 6653, "Undisbursed Appropriation Account", to DOE to support the transaction. The Division of Claims prepares a SF-1081, "Voucher and Schedule of Withdrawals and Credits" for the appropriate DOE office Agency Location Code (ALC) for their corresponding credit in account 89F3880. A listing of the individual items involved is provided to the ALC. The DOE office ALC so notified must accept and record the credit and subsequently clear this account by crediting the proper appropriation on the SF-224 by year-end.

Restrictions on Use:

DOE field finance office, Capital Accounting Center, and Office of Financial Control and Reporting use only.

Table of Related Codes:

- Other Party Identification = Cannot be blank(must be XN9)
- Summary Classification Code = 18, 20, 21, 97
- Fund Type = 54
- Balance Sheet Codes 112A and 333A should balance by fund type within reporting organization.

MARS Edits: B041; B092; B093; B096; B097; C002; C038; C302

112E  
 Uninvested Balance of Low Level  
Radioactive Waste Escrow Account (89X6427)

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1010		Fund Balance with Treasury	

Definition: The Department of Treasury has established special deposit and disbursement accounts for recording the collection and claim activity for funds collected from outside parties as provided by law. The balance in this account represents the uninvested portion of funds collected from State municipalities in compliance with the Low Level Radioactive Waste Policy Amendments Act of 1985. The Funds deposited in this account are transferred to a Department of Treasury investment account when securities are purchased. When disbursements are required, the funds are made available from the Department of Treasury investment account and transferred to the escrow account where the disbursement is made.

Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- Other Party Identification = blank, XN9
- Summary Classification Code = OB, 01, 12, 18, 20, 21, 97
- Fund Type = 5B
- Balance Sheet Codes 112E, 144E, 1814, 251E and 333E should balance by fund type within reporting organization.

MARS Edits: B045; B092; B093; B096; B097; C002; C038; C133; C302

2/21/01

112F  
NPR Deposit Fund (89X6429)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: The Department of the Treasury has established this special deposit and disbursement account for the collection and claim activity pursuant to Title XXXIV, Subtitle B, of the National Defense Authorization Act for Fiscal Year 1996, Public Law 104-106, under which the Department of Energy conducted the sale of the Naval Petroleum Reserves (Reserve #1). The potential claim/disbursement activities involve the reimbursement to the Chevron Petroleum Co. and the transfer to Treasury Miscellaneous Receipt Account. The activities and balances herein will be administered by the Office of Fossil Energy and supported by valid substantiating documents such as statutes and contracts.

Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- Other Party Identification = XN9
- Fund Type = 5Y

MARS Edits: B092; B093; B096; B097; B098; C002; C038; C302

2/21/01

112G  
Elk Hills School Land Fund—Special Account (895428)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: The Department of the Treasury has established special deposit and disbursement accounts for the recording of collection and claim activity for funds collected from outside parties as provided by law. The balance in this account represents monies from the sale of the Naval Petroleum Reserves (Reserve #1) which are retained for future disbursements to the State of California. Disbursements are based on annual authorization from Congress and are executed via the 89X5428 appropriation symbol.

Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- Other Party Identification = XN9
- Fund Type = 5X

MARS Edits: B092; B093; B096; B097; B098; C002; C038; C302



2/21/01

112J

United States Enrichment Corporation Revolving Funds (95X4054)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: Effective July 28, 1998, the United States Enrichment Corporation (USEC) was privatized, and the Department of Energy (DOE) became its successor agency. As a successor agency, DOE is affixed with responsibilities to liquidate USEC's privatization liabilities and perform the control and reporting of transactions that affect the USEC's revolving fund cash balance. The Capital Accounting Center receives and pays privatization claims that are reviewed and approved by management officials of USEC, Inc. (privatized entity) and, in accordance with a tri-party agreement among Treasury, DOE, and USEC, Inc.

Restrictions on Use: The Capital Accounting Center is the only authorized user of these funds.

Table of Related Codes:

- Other Party Identification = XN90
- Summary Classification Codes = OB, 01, 19, 21, 50, 97, CP
- Fund Type = 5J
- Balance Sheet Codes - 112J, 3912, 3913, 1442(Should balance within fund-type)
- Supplementary Reference = TRF95X4054

MARS Edits: B092; B093; B096; B097; B098; C002; C038; C302

1000-17

2/21/01

112L  
Proceeds of Sale – Personal Property – Special Account (89F3845)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: The Department of the Treasury has established special deposit and disbursement accounts for the recording of collection and claim activity for funds collected from outside parties as provided by law. The balances in this account are the proceeds from sale of personal property. It can be used to purchase like kind assets within a 2-year period after the sale.

Restrictions on Use:

Table of Related Codes:

- Other Party Identification = XN9
- Fund Type = 54

MARS Edits: B092; B093; B096; B097; B098; C002; C038; C302

2/21/01

112M  
Advances Without Orders from Non-Federal Sources (89X6500)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: Use this account for advances without orders from non-Federal sources. However, credit advances without orders from another Federal agency to F3885, "Undistributed Intergovernmental Payments."

Restrictions on Use:

Table of Related Codes:

- Other Party Identification = XN9

MARS Edits: B097; C002; C038; C302

2/21/01

112N  
Small Escrow Amounts (89X6501)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: Use this account for small escrow amounts held less than one year when the agency's balance is less than \$1 million in the aggregate.

Restrictions on Use:

Table of Related Codes:

- Other Party Identification = XN9

MARS Edits: B097; C002; C038; C302

1000-20

2/21/01

112P  
Other Federal Payroll Withholding, Allotments (89X6276)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: Use this account only when Federal payroll withholding amounts, not including deductions for U.S. Savings Bonds, must be held to make periodic payments.

Restrictions on Use:

Table of Related Codes:

- Other Party Identification = XN9

MARS Edits: B097; C002; C038; C302

1000-21

2/21/01

112Q  
Undistributed Intergovernmental Payments (89F3885)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: Unclassified transactions between Federal agencies including OPAC transactions.

Restrictions on Use:

Table of Related Codes:

- Other Party Identification = XN9

MARS Edits: B096; B097; B098; C002; C038; C302

2/21/01

112R  
Fees Paid Under Protest, FERC (89X6430)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: The Federal Energy Regulatory Commission deposits fees paid under protest which are held in this account pending a decision as to the proper disposition of the protested fees.

Restrictions on Use:

Table of Related Codes:

- Other Party Identification = XN9

MARS Edits: B097; C002; C038; C302

2/21/01

112T

Sale of Power, Western Area Power Reclamation Fund, Interior (895000.27)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1010		Fund Balance with Treasury	
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Definition: Western Area Power Administration uses this account to record its collections from the sale of power as a result of contributions from the Reclamation Fund of the Department of Interior. The monies in this account are transferred back to the Department of the Interior.

Restrictions on Use: Western Area Power Administration and Office of Financial Control and Reporting use only.

Table of Related Codes: Other Party Identification = XN9; Fund Type = 54

MARS Edits: B097, C002; C038; C302

1000-24



8/26/99

113\*  
Advances

Definition: These accounts identify amounts disbursed to others in anticipation of goods or services to be rendered by the recipient of the advance.

1000-25

1132  
Advances to DOE Employees

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	04	Advances to Others - Employees <u>Government/Non-Government = N</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: This account identifies the balance of payments made to DOE employees in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or other assets. This account identifies advances issued to DOE employees for purposes other than for official travel. A separately identified account (1451, Travel Advances) is maintained for travel advances to DOE employees.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Contract Identification not = blank
- Fund Type = AA through ZZ

MARS Edits: B407; C302

1135  
Advances to Grantees

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	02	Advances to Others - Grantees <u>Government/Non-Government = N</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: This account identifies the balance of payments made to grantees in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or other assets. This balance represents the portion of advances that has not been costed or returned to DOE including letter of credit draughtiness where cost reports have not been received.

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank

MARS Edits: B407; C302

## 1136

Advances to Nonintegrated Contractors—Compensating Balances

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	03	Advances to Others - Compensating Bank Balances <u>Government/Non-Government = N</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: This account identifies deposits placed to commercial financial institutions as compensation for services provided to DOE nonintegrated contractors, usually under a checks-paid letter of credit banking agreement.

Restrictions of Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = AA through ZZ
- Contract Identification must not = blank

MARS Edits: B407; C002; C302

1137  
Advances to Nonintegrated Contractors—Other

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	09	Advances to Others - All Other Government/Non-Government = N	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: This account identifies the other payments made to nonintegrated contractors in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or other assets. This balance represents that portion of advances that has not been costed or returned to DOE, including letter of credit drawdowns where cost reports have not been received.

Restriction of Use: DOE field finance office and Capital Accounting Center use only.

Table of Related codes:

- Fund Type = AA through ZZ
- Contract Identification must not = blank

MARS Edits: B407; C002; C302

1138  
Advances to Subcontractors

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	09	Advances to Others - All Other <u>Government/Non-Government = N</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: This account identifies the balance of payments made to subcontractors in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or other assets. This balance represents that portion of advances that has not been costed or returned.

Restrictions of Use: DOE integrated contractors only.

Table of Related Codes:

- Fund Type = AA through ZZ
- Contract Identification must not = blank

MARS Edits: B407; C302

12/26/02

1140

Employee Advances—Integrated Contractors

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	04	Advances to Others, Employees <u>Government/Non-Government = N</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: This account identifies travel and other non-delinquent advances to integrated contractor employees. Delinquent advances are included in Account 1413, Accounts Receivable--Employee.

Restrictions on Use: Integrated contractors, only.

Table of Related Codes:

MARS Edits: B407, C025

1151  
Advances to Other DOE Locations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	06	Advances to Others, DOE Interoffice <u>Government/Non-Government = F</u>	
1410	06	Advances to Others, DOE Interoffice <sup>1/</sup> <u>Government/Non-Government = F</u> <u>(Reverse Sign)</u> <u>FT = 5Z, Office = XN</u>	FO <b><u>Not</u></b> XN
2110	B8	Accounts Payable - Inter-DOE, Balancing <u>Government/Non-Government = N</u> <u>FT 5Z, Field Office = XN</u>	FO <b><u>Not</u></b> XN
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	SCC <b><u>Not</u></b> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <b><u>Not</u></b> RE
4901		Expended Authority-Unpaid	SCC <b><u>Not</u></b> RE
4902		Delivered Orders - Obligations, Paid	SCC <b><u>Not</u></b> 01,CP,OB, OE,RE

Definition: This account identifies payments made by one DOE office to another DOE office in contemplation of future performance of services, receipt of goods, incurrence of expenditures, or other assets to another DOE office. This account is reciprocal to the balances in account 3511, Advances from Other DOE Locations, at the receiving field office. The offsetting amounts are eliminated from consolidated DOE reports at year-end.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97
- Contract Identification not = blank
- Other Party Identification must not = blank



7/2/03

1151  
Advances to Other DOE Locations

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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MARS Edits: B407; C019; C137; C302

<sup>1/</sup>This crosswalk results in the creation of an elimination entry for this Inter-DOE activity.

118\*

Advances to Integrated Contractors

Definition: These accounts identify cash balances held by DOE contractors. Each contractor maintains a separate set of accounts to record financial activity under the contract in accordance with DOE accounting practices and procedures. These accounts are integrated with those of DOE through the use of reciprocal accounts. The balances in these accounts represent imprest funds, compensating bank balances, and other advances.

1182

Advances to Integrated Contractors—Imprest Funds

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	07	Advances to Others - Integrated Contractor Imprest Funds <u>Government/Non-Government = N</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: This account identifies imprest fund balances held by DOE contractors.

Restrictions on Use: Integrated contractor use only.

Table of Related Codes:

- Contract Identification not = blank or all 9's
- Fund Type = AA through ZZ

MARS Edits: B407; C302

1183

Advances to Integrated Contractors—Compensating Bank Balances

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	03	Advances to Others - Compensating Bank Balances <u>Government/Non-Government = N</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: The balance in this account represents deposits placed in commercial financial institutions as compensation for services provided to contractors, usually under checks-paid letter of credit banking agreement.

Table of Related Codes:

- Contract Identification not = blank or all 9's
- Fund Type = AA through ZZ

MARS Edits: B407; C302

12/26/02

1189

Advances to Integrated Contractors—All Others

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	09	Advances to Others - All Other <u>Government/Non-Government = N</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: This account identifies all other cash balances held by DOE contractors.

Restrictions on Use: Integrated contractor use only.

Table of Related Codes:

- Contract Identification not = blank or all 9's
- Fund Type = AA through ZZ

MARS Edits: B407; C302

1000-37

8/26/99

12\*\*

Advances to Other Federal Agencies

Definition: These accounts identify money which has been advanced by DOE to other Federal agencies in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or other assets.

1221  
Advances to Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	01	Advances to Others, Other Federal Agencies <u>Government/Non-Government = F</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: This account identifies payments made to other Federal agencies in contemplation of future performance of services, receipt of goods, incurrence of expenditures or other assets. The balance in this account represents the advances which have not been costed or returned to DOE.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Contract identification not = blank if Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 21, 97
- Other Party Identification must not = blank

MARS Edits: B407; C302

8/26/99

13\*\*

Investment in Securities

Definition: These accounts represent securities and other assets held for the production of revenues in the form of interest, dividends, rentals, or lease payments. Invested funds arise from fund reserves as a result of consent decrees against oil producers, advances received for Co-Sponsored Projects, fees collected for low-level radioactive waste, and fees collected for the Nuclear Waste Fund.

1000-40



8/26/99

131\*

Investment in Federal Securities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: These accounts represent the value of Federal securities purchased by the Department.

8/22/01

1311  
Investment in Federal Securities--Face

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1610	01	Investments in U.S. Treasury Securities Issued by Public Debt - Overnight <u>Government/Non-Government = F</u>	ST = P1
1610	02	Investments in U.S. Treasury Securities Issued by Public Debt - Notes <u>Government/Non-Government = F</u>	ST = P2
1610	03	Investments in U.S. Treasury Securities Issued by Public Debt - Bills <u>Government/Non-Government = F</u>	ST = P3
1630	04	Investments in U.S. Treasury Securities Issued by Public Debt - ZCB <u>Government/Non-Government = F</u>	ST = P4
4114		Appropriated Trust or Special Fund Receipts	FT 5U, 57 <u>and</u> SCC <u>Not</u> = OB, CP, OE, 01
4201		Total Actual Resources - Collected	FT 5U, 57 <u>and</u> SCC = OB, CP, OE, 01
4394		Receipts Not Available for Obligations Upon Collection (Reverse Sign)	FT 5U, 57

1000-42

1311  
Investment in Federal Securities--Face

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This account represents the face value of Federal securities purchased by the Department.

Restrictions on Use: Since the Capital Accounting Center, DOE Savannah River Field Office (SR) and the Bonneville Power Administration are the only offices who have investment activity, they are the only offices who could have balances reflecting this type of activity.

Table of Related Codes:

- Fund Type = non-fund
- Summary Classification Code = OB, 01, 21, 97, 19

MARS Edits: B407

9/5/01

1312  
Unamortized Premium in Federal Securities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1612	02	Premium on U.S. Treasury Securities Issued by Public Debt - Notes <u>Government/Non-Government = F</u>	ST = P2
1613	12	Amortization of Premium on Treasury Securities Issued by Public Debt - Notes <u>Government/Non-Government = F</u>	ST = AN

Definition: This account represents the unamortized amount of premiums on Federal securities.

Restrictions on Use: Since the Capital Accounting Center, DOE Savannah River Field Office (SR) and the Bonneville Power Administration are the only offices who have investment activity, they are the only offices who could have balances reflecting this type of activity.

Table of Related Codes:

- Fund Type = non-fund
- Summary Classification Code = OB, 01, 21, 97

MARS Edits: B407

9/5/01

1313  
Unamortized Discount in Federal Securities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1611	02	Discount on U.S. Treasury Securities Issued by Public Debt - Notes <u>Government/Non-Government = F</u>	Status = P2
1611	03	Discount on U.S. Treasury Securities Issued by Public Debt - Bills <u>Government/Non-Government = F</u>	Status = P3
1613	02	Amortization of Discount on Treasury Securities - Notes <u>Government/Non-Government = F</u>	Status = AN
1613	03	Amortization of Discount on Treasury Securities - Bills <u>Government/Non-Government = F</u>	Status = AB
1631	04	Discount on Treasury Securities - ZCBs <u>Government/Non-Government = F</u>	Status = AZ
1633	04	Amortization of Discount on Treasury Securities - ZCBs <u>Government/Non-Government = F</u>	Status = AZ
4114		Appropriated Trust or Special Fund Receipts	FT 5U, 57 <u>and</u> Status A2,A3,A4, P2,P3,P4 <u>and</u> SCC <u>Not</u> OB,CP, OE,01
4201		Total Actual Resources - Collected	FT 5U, 57 <u>and</u> Status A2,A3,A4, P2,P3,P4 <u>and</u> SCC OB,CP,OE,01
4394		Receipts Not Available Upon Collection (Reverse Sign)	FT 5U, 57 <u>and</u> Status A2,A3,A4, P2,P3,P4

1000-45

9/5/01

1313  
Unamortized Discount in Federal Securities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This account represents the unamortized amount of discounts on Federal securities.

Restrictions on Use: Since the Capital Accounting Center, DOE Savannah River Field Office (SR) and the Bonneville Power Administration are the only offices who have investment activity, they are the only offices who could have balances reflecting this type of activity.

Table of Related Codes:

- Fund Type = non-fund
- Summary Classification Code = OB, 01, 21, 97, 19

MARS Edits: B407

1314  
Unrealized Gains and Losses on Federal Securities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1618	02	Market Value Adjustments on Investments - Notes <u>Government/Non-Government = F</u>	Status = M2
1618	03	Market Value Adjustments on Investments - Bills <u>Government/Non-Government = F</u>	Status = M3
1638	04	Market Value Adjustment on Investments - ZCBs <u>Government/Non-Government = F</u>	Status = M4
1639	04	Contra Market Adjustment on Investments - ZCBs <u>Government/Non-Government = F</u>	Status = C4,U4
4114		Appropriated Trust or Special Fund Receipts	FT 57 <u>and</u> Status M4,UR <u>and</u> SCC <u>Not</u> OB,CP,OE, 01
4201		Total Actual Resources - Collected	FT 57 <u>and</u> Status M4,UR <u>and</u> SCC OB,CP,OE,01
4394		Receipts Not Available Upon Collection (Reverse Sign)	FT 57 <u>and</u> Status M4,UR

Definition: This account represents the market adjustment required to record investments at fair value when the investments are classified as either trading securities or available-for-sale.

Restrictions on Use: Since the Capital Accounting Center is the only office who have investment activity, it is the only office that could have a balance reflecting this type of activity.

Table of Related Codes:

- Fund Type = non-fund

MARS Edits:

## 1315

Contra To Unrealized Gains and Losses on Federal Securities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1618	09	Contra Market Value Adjustments on Investments - Bills and Notes <u>Government/Non-Government = F</u>	Status = CM
1639	09	"Contra" to Contra Market Adjustment on Investments - ZCBs <u>Government/Non-Government = F</u>	Status = CZ

Definition: This account represents the contra market adjustment required to record investments at fair value when the investments are classified as either trading securities or available-for-sale.

Restrictions on Use: Since the Capital Accounting Center is the only office who have investment activity, it is the only office that could have a balance reflecting this type of activity.

Table of Related Codes:

- Fund Type = 57

MARS Edits:



8/26/99

132\*

Investment in Non-Federal Securities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: These accounts represent the value of non-Federal securities purchased by the Department. Such securities are purchased as a result of the Minority Banking Program.

8/26/99

1321  
Investment in Non-Federal Securities—Face

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1690		Other Investments <u>Government/Non-Government = N</u>	

Definition: This account represents the face value of non-Federal securities purchased by the Department.

Restrictions on Use: Since the Capital Accounting Center is the only office having this type of investment activity, they are the only office who could have balances in this account.

Table of Related Codes:

- Reporting Organization = WA9
- Fund Type = non-fund
- Summary Classification Code = 0B, 01, 21, 97

MARS Edits: C310, B407

8/26/99

1322

Unamortized Premium in Non-Federal Securities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1690		Other Investments <u>Government/Non-Government = N</u>	

Definition: This account represents the unamortized amount of premiums on non-Federal securities.

Restrictions on Use: Since the Capital Accounting Center is the only office having this type of investment activity, they are the only office who could have balances in this account.

Table of Related Codes:

- Reporting Org=WA9
- Fund Type = non-fund
- Summary Classification Code = OB, 01, 21, 97

MARS Edits: C310, B407

8/26/99

1323  
Unamortized Discount in Non-Federal Securities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1690		Other Investments <u>Government/Non-Government = N</u>	

Definition: This account represents the unamortized amount of discounts on non-Federal securities.

Restrictions on Use: Since the Capital Accounting Center is the only office having this type of investment activity, they are the only office who could have balances in this account.

Table of Related Codes:

- Reporting Org=WA9
- Fund Type=non-fund
- Summary Classification Code = OB, 01, 21, 97

MARS Edits: C310, B407

8/26/99

1324

Unrealized Gains and Losses on Non-Federal Securities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1690		Other Investments <u>Government/Non-Government = N</u>	

Definition: This account represents the amount of holding gains and losses required to reflect investments at fair value when the investments are classified as either trading securities or available-for-sale.

Restrictions on Use: Since the Capital Accounting Center is the only office who have investment activity, it is the only office that could have a balance reflecting this type of activity.

Table of Related Codes:

- Fund Type = non-fund

MARS Edits:

1000-53

8/26/99

14\*\*

Accounts Receivable

Definition: This group of accounts identifies amounts owed to DOE and its integrated contractors when the right to receive funds accrues. This right results from the performance of services, delivery of goods, overpayments, or (as in the case of interest income) the passage of time.

1000-54

8/26/99

141\*

Integrated Contractor Accounts Receivable

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: Generally, this group of accounts represents amounts due from others when the right to receive funds accrues to integrated contractors. This right results from the performance of services, delivery of goods, or (as in the case of interest income) the passage of time. These contractors maintain a separate set of accounts to record financial activity under the contract in accordance with DOE accounting practices and procedures. These accounts are integrated with those of DOE through the use of reciprocal accounts.

Integrated contractor receivables are maintained separate and distinct from DOE receivables because they must appear in the working capital portion of the TFS 2108 Year-End Closing Statement and to preclude the creation of budget authority when receivables are established.

1000-55

## 1411

Integrated Contractor Accounts Receivable—Trade Receivables

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D2	Accounts Receivable, Direct - Domestic <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE

Definition: Identifies integrated contractors' typical trade receivables arising from services or sales for which payment is to be received. All transactions that fall within this category are included herein unless the debtor is another Federal agency, an employee receiving travel advances and payroll adjustments, a DOE integrated contractor, a foreign entity or an uncollectible account. The usual transactions that give rise to accounts receivable of the general type are sales of surplus materials, scrap, services, and all other activities falling within the general definition of trade transactions.

Restrictions on Use: Integrated contractor use only.

Table of Related Codes:

- SCC 97 cannot be used with public receivables.
- Contract Identification not = blank if Fund Type = AA through ZZ
- Other Party Identification must = 0400-0599

MARS Edits: B407; C018; C024; C025; C058; C177; C178; C302; C308



1412

Integrated Contractor Accounts Receivable—Other Federal Agencies

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	D1	Accounts Receivable, Direct - Other Federal Agencies <u>Government/Non-Government = F</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <b><u>Not</u></b> 5*, FA <b><u>and</u></b> SCC <b><u>Not</u></b> RE
4901		Expended Authority-Unpaid	FT <b><u>Not</u></b> 5* <b><u>and</u></b> SCC <b><u>Not</u></b> RE

Definition: Identifies integrated contractors' typical trade receivables arising from sales or services for which payment is to be received from another Federal agency.

Restrictions on Use: Integrated contractor use only.

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407; C018; C024; C025; C058; C302; C308

1413

Integrated Contractor Accounts Receivable—Employees

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D4	Accounts Receivable, Direct - Employee <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE

Definition: Identifies adjustments applicable to integrated contractor employees earnings and other accounts receivable from employees which arise during the normal course of operation including delinquent travel and other delinquent advances.

Restrictions on Use: Integrated contractor use only.

Table of Related Codes:

- SCC 97 cannot be used with public receivables.
- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407; C018; C024; C025; C058; C302; C308

## 1414

Integrated Contractor Accounts Receivable—Inter-Field Office

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D6	Accounts Receivable, Direct - Inter-DOE <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	
1310	D6	Accounts Receivable, Direct - Inter-DOE <sup>1/</sup> <u>Government/Non-Government = F</u> <u>(Reverse Sign)</u> <u>FT = 5Z, Office = XN, OPI = 0600</u>	
2110	B8	Accounts Payable - Inter-DOE, Balancing <u>Government/Non-Government = F</u> <u>FT 5Z, Field Office = XN</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <b><u>Not</u></b> 5*, FA <b><u>and</u></b> SCC <b><u>Not</u></b> RE
4901		Expended Authority-Unpaid	FT <b><u>Not</u></b> 5* <b><u>and</u></b> SCC <b><u>Not</u></b> RE

Definition: Identifies receivables arising from work performed for other integrated contractors of DOE field offices, including unbilled costs incurred on complete or incomplete reimbursable work performed. For consolidated balance sheet purposes, this subdivision is eliminated against the corresponding accounts payable by the Office of Financial Control and Reporting.

Restrictions on Use: Integrated contractor use only.

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ
- Other Party Identification must not = blank
- This account should have an offsetting balance in Account Code 3141 on the receiving offices trial balance.

MARS Edits: B407; C018; C024; C025; C058; C302; C308

<sup>1/</sup>This crosswalk results in the creation of an elimination entry for this Inter-DOE activity.

## 1415

Integrated Contractor Accounts Receivable—Intra-Field Office

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D5	Accounts Receivable, Direct - Intra-DOE <u>Government/Non-Government = F</u>	
1310	D5	Accounts Receivable, Direct - Intra-DOE <sup>1/</sup> <u>Government/Non-Government = F</u> <u>(Reverse Sign)</u> <u>FT = 5Z, Office = XN</u>	
2110	B8	Accounts Payable - Inter-DOE, Balancing <u>Government/Non-Government = F</u> <u>FT 5Z, Field Office = XN</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE

Definition: Identifies those receivables arising from transactions between the administering field office and its other integrated contractors or between integrated contractors under the same field office. For balance sheet purposes this subdivision is eliminated against the corresponding accounts payable by the field office.

Restrictions on Use: Integrated contractor use only.

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ
- This account should have an offsetting balance in Account Code 3142 on the receiving office's trial balance.

MARS Edits: B407; C018; C024; C025; C058; C302; C308

<sup>1/</sup>This crosswalk results in the creation of an elimination entry for this Inter-DOE activity.

1416  
Integrated Contractor Accounts Receivable—Other

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D9	Accounts Receivable, Direct - Other <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <b><u>Not</u></b> 5*, FA <b><u>and</u></b> SCC <b><u>Not</u></b> RE
4901		Expended Authority-Unpaid	FT <b><u>Not</u></b> 5* <b><u>and</u></b> SCC <b><u>Not</u></b> RE

Definition: Identifies primarily those contractor receivables that are not typical trade receivables arising from the exchange of goods or services. Nonreimbursable work performed for others is charged to an appropriate suspense account until transferred and not to Accounts Receivable.

Restrictions on Use: Integrated contractor use only.

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ
- SCC 97 cannot be used with public receivables.
- Other Party Identification must = 0400-0599.

MARS Edits: B407; C018; C024; C025; C058; C177; C178; C302: C308

1418

Integrated Contractor Accounts Receivable—Foreign

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D3	Accounts Receivable, Direct - Foreign <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <b><u>Not</u></b> 5*, FA <b><u>and</u></b> SCC <b><u>Not</u></b> RE
4901		Expended Authority-Unpaid	FT <b><u>Not</u></b> 5* <b><u>and</u></b> SCC <b><u>Not</u></b> RE

Definition: Identifies integrated contractors' receivables arising from sales or services for which payment is to be received from a foreign entity.

Restrictions on Use: Integrated contractor use only.

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ
- SCC 97 cannot be used with public receivables.

MARS Edits: B407; C018; C024; C025; C058; C177; C302; C308

1419  
Accounts Receivable—Parent Organization

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	D7	Accounts Receivable, Direct - Contractor Parent <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE

Definition: This account is used by integrated management and operating (M&O) contractors to identify and segregate all reimbursable work cost overruns that either are in excess of obligational authority or have been determined by a contracting officer to be avoidable or unallowable under the provisions of the DOE reimbursable work contract.

Restrictions on Use: Integrated M&O Contractor, only.

Table of Related Codes:

- Other Party Identification must = 0400-0599.

MARS Edits: B407, C014, C024, C025, C058, C302, C308

143\*

Accounts Receivable—Refunds

Definition: Office of Management and Budget Circular A-34 and title 7, Chapter 15 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies define appropriation refunds as collections for payments made in error, overpayment or adjustments for amounts previously disbursed, including refunds of unused advances. Examples of collections and adjustments that are handled as appropriation refunds are: collections for amounts previously disbursed in error; refunds of overpayments; refunds of all or portions of authorized advances made previously, except travel advances made to DOE employees; receipts from vendors for allowances made on purchased items that were not entirely satisfactory but that were retained; refunds for returned articles previously purchased; refunds for unused transportation purchased; recoveries on disallowed payments made as a result of audits; collections of contractors; collections for returned containers, reels, and other equipment; recoveries on payments made for contractual services where the contract is canceled and adjustments made for the unused portion, such as rents and magazine subscriptions; adjustments between DOE appropriations, including those between DOE appropriations and transfers or advances to DOE from other Federal agencies; and any other collections or adjustments representing corrections of disbursements. Refunds shall be treated as reductions to previous payments and deposited to the credit of the related DOE appropriation as appropriation refunds.



12/9/03

1431  
Refunds—Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D1	Accounts Receivable, Direct - Other Federal Agencies <u>Government/Non-Government = F</u>	
3100	00	Unexpended Appropriations	FT <b><u>Not</u></b> 5,VE,WF <b><u>and</u></b> SCC OB,01 <b><u>and</u></b> Fiscal Year > 2003
3310	09	Cumulative Results of Operations, All Other <u>(Reverse Sign)</u>	FT <b><u>Not</u></b> 5,VE,WF <b><u>and</u></b> SCC OB,01 <b><u>and</u></b> Fiscal Year > 2003
4195		Transfer of Obligated Balances <u>(Reverse Sign)</u>	SCC RE
4201		Total Actual Resources-Collected <u>(Reverse Sign)</u>	SCC OB,OE,CP,01
4931		Delivered Orders - Obligations Obligations, Transferred-Unpaid	SCC RE
4901		Expended Authority-Unpaid	SCC <b><u>Not</u></b> RE

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from other Federal agencies.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type AA through ZZ

MARS Edits: B003; B407; C002; C018; C024; C025; C058; C308

12/9/03

1432  
Refunds—Employees

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D4	Accounts Receivable, Direct - Employee <u>Government/Non-Government = N</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5,VE,WD,WF <u>and</u> SCC OB,01 <u>and</u> Fiscal Year > 2003
3310	09	Cumulative Results of Operations, All Other <u>(Reverse Sign)</u>	FT <u>Not</u> 5,VE,WD,WF <u>and</u> SCC OB,01 <u>and</u> Fiscal Year > 2003
4195		Transfer of Obligated Balances <u>(Reverse Sign)</u>	SCC RE
4201		Total Actual Resources-Collected <u>(Reverse Sign)</u>	SCC OB,OE,CP,01
4931		Delivered Orders - Obligations, Transferred-Unpaid	SCC RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE

Definition: Identifies accounts receivable arising as a result of adjustments applicable to employees' earnings, delinquent travel advances, and miscellaneous DOE employee accounts receivable.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- SCC 97 cannot be used with public receivables.
- Fund Type AA through ZZ

MARS Edits: B003; B407; C002; C018; C024; C025; C058; C308

12/9/03

1433  
Refunds—Other

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D2	Accounts Receivable, Direct - Domestic <u>Government/Non-Government = N</u>	OPI <b>Not</b> 01,02
1310	D3	Accounts Receivable, Direct - Foreign <u>Government/Non-Government = N</u>	OPI = 01,02
3100	00	Unexpended Appropriations	FT <b>Not</b> 5,VE,WF <b>and</b> SCC OB,01 <b>and</b> Fiscal Year > 2003
3310	09	Cumulative Results of Operations, All Other <u>(Reverse Sign)</u>	FT <b>Not</b> 5,VE,WF <b>and</b> SCC OB,01 <b>and</b> Fiscal Year > 2003
4195		Transfer of Obligated Balances <u>(Reverse Sign)</u>	SCC RE
4201		Total Actual Resources-Collected <u>(Reverse Sign)</u>	SCC OB,OE,CP,01
4931		Delivered Orders - Obligations, Transferred-Unpaid	SCC RE
4901		Expended Authority-Unpaid	SCC <b>Not</b> RE

Definition: This account identifies amounts payable to DOE as refunds by non-Government entities excludes payables due from DOE employees, other Federal agencies, and other DOE organizations.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- SCC 97 cannot be used with public receivables.
- Fund Type = AA through 4Z
- Other Party Identification must = 0400-0599.

MARS Edits: B003; B407; C002; C018; C024; C025; C058; C178; C308

1000-67

12/9/03

1435  
Inter-Field Office Refunds Receivable

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D6	Accounts Receivable, Direct - Inter-DOE <u>Government/Non-Government = F</u>	
1310	D6	Accounts Receivable, Direct - Inter-DOE <sup>1/</sup> <u>Government/Non-Government = F</u> <u>(Reverse Sign)</u> <u>FT = 5Z, Office = XN</u>	
2110	B8	Accounts Payable - Inter-DOE, Balancing <u>Government/Non-Government = F</u> <u>FT 5Z, Field Office = XN</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5,VE,WF <u>and</u> SCC OB,01 <u>and</u> Fiscal Year > 2003
3310	09	Cumulative Results of Operations, All Other <u>(Reverse Sign)</u>	FT <u>Not</u> 5,VE,WF <u>and</u> SCC OB,01 <u>and</u> Fiscal Year > 2003
4195		Transfer of Obligated Balances (Reverse Sign)	SCC RE
4201		Total Actual Resources-Collected (Reverse Sign)	SCC OB,OE,CP,01
4931		Delivered Orders - Obligations Transferred-Unpaid	SCC RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from other field offices.

12/9/03

1435  
Inter-Field Office Refunds Receivable

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

The other field office must have an offsetting liability for this activity in Balance Sheet Code 3141.

Table of Related Codes:

- Other Party Identification must not = blank
- Fund Type = AA through ZZ

MARS Edits: B003; B407; C002; C018; C024; C025; C058; C168; C308

<sup>1/</sup>This crosswalk results in the creation of an elimination entry for this Inter-DOE activity.

12/9/03

1436  
Intra Field Office Refunds Receivable

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D5	Accounts Receivable, Direct - Intra-DOE <u>Government/Non-Government = F</u>	
1310	D5	Accounts Receivable, Direct - Intra-DOE <sup>1/</sup> <u>Government/Non-Government = F</u> <u>Reverse Sign</u> <u>FT = 5Z, Office = XN</u>	
2110	B8	Accounts Payable - Inter-DOE, Balancing <u>Government/Non-Government = F</u> <u>FT 5Z, Field Office = XN</u>	
3100	00	Unexpended Appropriations	FT <u>Not</u> 5,VE,WF <u>and</u> SCC OB,01 <u>and</u> Fiscal Year > 2003
3310	09	Cumulative Results of Operations, All Other <u>(Reverse Sign)</u>	FT <u>Not</u> 5,VE,WF <u>and</u> SCC OB,01 <u>and</u> Fiscal Year > 2003
4195		Transfer of Obligated Balances (Reverse Sign)	SCC RE
4201		Total Actual Resources-Collected <u>(Reverse Sign)</u>	SCC OB,OE,CP,01
4931		Delivered Orders - Obligations, Transferred-Unpaid	SCC RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from within the same field office.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

1000-70

12/9/03

1436  
Intra Field Office Refunds Receivable

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Table of Related Codes:

- Fund Type = AA through ZZ

MARS Edits: B003; B407; C002; C018; C024; C025; C058; C308

<sup>1</sup>/This crosswalk results in the creation of an elimination entry for this Inter-DOE activity.

8/26/99

144\*

Reimbursements

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished either to the public, to another Government account or to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1000-72



144A  
 Reimbursements Receivable—  
Interest and Late Charges on Non-Credit Receivables

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1340	09	Interest Receivable - All Other <u>Government/Non-Government = N</u>	Source Doc <b><u>Not</u></b> TRF891099
1360	09	Penalties, Fines, and Administrative Fees Receivable - All Other	Source Doc TRF891099

Definition: This account represents uncollected financing interest and late charges on non-credit receivables. Non-credit receivables are generated from activities other than direct or defaulted guaranteed loans.

Restrictions on Use:

Table of Related Codes:

- Fund Type = Non-fund

MARS Edits:

6/10/02

144B  
Reimbursements Receivable—  
Interest and Late Charges on Defaulted Guaranteed Loans Receivable

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1340	09	Loans Receivable - All Other <u>Government/Non-Government = N</u>	

Definition: This account represents uncollected financing interest and late charges on defaulted guaranteed loans receivable.

Restriction on Use:

Table of Related Codes:

- Fund Type = Non-fund

MARS Edits:

1000-74

6/10/02

144C  
Reimbursements Receivable—  
Interest and Late Charges on Direct Loans Receivable

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1340	09	Loans Receivable - All Other <u>Government/Non-Government = N</u>	

Definition: This account represents uncollected financing interest and late charges on direct loans receivable.

Restrictions on Use:

Table of Related Codes:

- Fund Type = Non-fund

MARS Edits:

1000-75

4/4/01

1441  
Reimbursements Receivable—Other Federal Agencies

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	R1	Accounts Receivable, Reimbursable - Other Federal Agencies <u>Government/Non-Government = F</u>	
4201		Total Actual Resources-Collected (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC OB,OE,CP,01
4210		Anticipated Reimbursements and Other Income (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01
4251		Reimbursements and Other Income Earned-Receivable	FT <u>Not</u> 5*
4590		Apportionments Unavailable- Anticipated Resources	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0
4610		Allotments Realized Resources (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0

1000-76

1441

Reimbursements Receivable—Other Federal Agencies

SGL	DOE Sub-	Standard General	Associated
<u>Account</u>	<u>Account</u>	<u>Ledger Account Title</u>	<u>MARS Element</u>

Definition: The balance represents amounts due to DOE as a repayment for commodities sold or services furnished to another Government agency that are authorized by law to be credited directly to specific appropriation and Treasury fund accounts.

Restrictions on Use:

Table of Related Codes:

- Fund Type must not = plant and capital equipment
- OPI = 03

MARS Edits: B023; B407; C018; C024; C025; C058; C104; C308

1442

Reimbursements Receivable—Non-Federal, Domestic Entities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	R2	Accounts Receivable, Reimbursable - Domestic <u>Government/Non-Government = N</u>	FT <b><u>Not</u></b> 53,54,55, 5A,5J,5U,FA
1310	D2	Accounts Receivable, Direct - Domestic <u>Government/Non-Government = N</u>	FT 53,54,55, 5J,5U,FA
1310	E7	Accounts Receivable, Custodial	FT 5A
4901		Expended Authority-Unpaid	FT FA

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished to the public that are authorized by law to be credited directly to specific appropriation and fund accounts.

Restrictions on Use:Table of Related Codes:

- SCC 97 cannot be used with public receivables.
- Fund Type must not = plant and capital equipment
- Other Party Identification must = 0400-0599.

MARS Edits: B407; C018; C024; C025; C058; C104; C178 C308

1443  
Reimbursements Receivable—Foreign

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	R3	Accounts Receivable, Reimbursable - Foreign <u>Government/Non-Government = N</u>	
2310		Deferred Credits <u>(Reverse Sign)</u> <u>Government/Non-Government = F</u> <u>OPI = 0399</u>	FT 53

Definition: The balance of this account represents sums received by the Federal Government as a repayment for commodities sold or services furnished to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

Restrictions on Use:

SCC 97 cannot be used with public receivables.

Table of Related Codes:

- Fund Type must not = plant and capital equipment

MARS Edits: B407; B088; C018; C024; C025; C058; C104; C308

6/10/02

1445  
Reimbursements Receivable—  
Interest Receivable from Federal Investments

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1340	09	Interest Receivable - All Other <u>Government/Non-Government = F</u>	FT 5A, 5J
1340	C1	Interest Receivable - Offsetting Receipts <u>Government/Non-Government = F</u>	FT <b><u>Not</u></b> 5A, 5J
2310		Deferred Credits (Reverse Sign) <u>Government/Non-Government = F</u>	FT 5N, 53
4201		Total Actual Resources - Collected (Reverse Sign)	FT 5U, 57 <b><u>and</u></b> SCC OB, OE, CP, 01
4210		Anticipated Reimbursements and Other Income (Reverse Sign)	FT 5U, 57 <b><u>and</u></b> SCC <b><u>not</u></b> OB, OE, CP, 01
4251		Reimbursements and Other Income Earned - Receivable	FT 5U, 57

Definition: This account represents accrued interest on Federal investments purchased by the Department for which collections have not been received.

Restrictions on Use: Since the Capital Accounting Center, DOE Savannah River Field Office (SR), and the Bonneville Power Administration are the only offices who have investment activity, they are the only offices who could have balances reflecting this type of activity.

Table of Related Codes:

- Fund Type = non-fund

MARS Edits: B407

1000-80



1446

Reimbursements Receivable—Miscellaneous Receipts

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	R2	Accounts Receivable, Reimbursable - Domestic <u>Government/Non-Government = N</u>	OPI <u>Not</u> 03 <u>or</u> FT <u>Not</u> 5N,51,54
1310	R1	Accounts Receivable, Reimbursable - Other Federal Agencies <u>Government/Non-Government = F</u>	OPI = 03 <u>and</u> FT <u>Not</u> 5N,51,54
1310	C2	Accounts Receivable, Offsetting Receipts - Domestic <u>Government/Non-Government = N</u>	OPI <u>Not</u> 03 <u>and</u> FT 5N,51
1310	C1	Accounts Receivable, Offsetting Receipts - Other Federal Agencies <u>Government/Non-Government = F</u>	OPI = 03 <u>and</u> FT 5N,51
1310	D2	Accounts Receivable, Direct - Domestic <u>Government/Non-Government = N</u>	OPI <u>Not</u> 03 <u>and</u> FT 54
1310	D1	Accounts Receivable, Direct - Domestic <u>Government/Non-Government = F</u>	OPI = 03 <u>and</u> FT 54

Definition: This account identifies amounts payable to DOE for commodities sold or services furnished. Pursuant to law, collections to this account must be deposited to the Treasury General Fund.

Restrictions on Use:

Table of Related Codes:

- Fund Type 5\*

MARS Edits:

6/10/02

1447  
Reimbursements Receivable—  
Interest Receivable from Non-Federal Investments

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1340	09	Interest Receivable - All Other <u>Government/Non-Government = N</u>	

Definition: This account represents accrued interest on non-Federal investments for which collections have not been received.

Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- SCC 97 cannot be used with public receivables.
- Fund Type = non-fund

MARS Edits: B407

1000-82

7/2/03

1449  
Isotope Production Revolving Fund

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	R6	Accounts Receivable, Reimbursable - Inter-DOE <u>Government/Non-Government = F</u>	
1310	R6	Accounts Receivable, Reimbursable - Inter-DOE <sup>1/</sup> <u>Government/Non-Government = F</u> <u>(Reverse Sign)</u> <u>FT = 5Z, Office = XN</u>	
2110	B8	Accounts Payable - Inter-DOE, Balancing <u>Government/Non-Government = F</u> <u>FT 5Z, Field Office = XN</u>	
4201		Total Actual Resources-Collected (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC OB,OE,CP,01
4210		Anticipated Reimbursements and Other Income (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01
4251		Reimbursements and Other Income Earned-Receiveable	FT <u>Not</u> 5*
4590		Apportionments Unavailable- Anticipated Resources	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0
4610		Allotments Realized Resources (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3,

1000-83

7/2/03

1449  
Isotope Production Revolving Fund

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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4811, 4812 is >0

Definition: This account represents accounts receivable resulting from the sale of isotopes within DOE.

Restrictions on Use:

Table of Related Codes:

MARS Edits: B024; B407; C018; C024; C025; C058; C308

1/This crosswalk results in the creation of an elimination entry for this Inter-DOE activity.

1/30/02

1451  
Travel Advances

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1410	04	Advances to Others - Employees <u>Government/Non-Government = N</u>	
4195		Transfer of Obligated Balances (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC RE
4201		Total Actual Resources-Collected (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC OB,OE,CP,01
4931		Delivered Orders - Obligations, Transferred-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5*, <u>and</u> SCC <u>Not</u> RE

Definition: Identifies non-delinquent travel advances to DOE employees.  
(Delinquent travel advances are recorded in Account 1432, Refunds--  
Employees).

Restrictions on Use: DOE field finance office and Capital Accounting Center  
use only.

Table of Related Codes:

MARS Edits: B003; B407; C002; C018; C024; C025; C058; C308

1000-85

8/26/99

1452  
Imprest Fund

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1120		Imprest Funds <u>Government/Non-Government = N</u>	
4902		Expended Authority-Paid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01

Definition: This account reflects the authorized amount of cash held by Department of Energy cashiers at personal risk.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = Operating Funds

MARS Edits: B003; B407; C002; C018; C024; C025; C058; C308

1/30/02

1453  
Defaulted Guaranteed Loans Receivable

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1350		Loans Receivable	
4195		Transfer of Obligated Balances (Reverse Sign)	SCC RE
4201		Total Actual Resources-Collected (Reverse Sign)	SCC OB,OE,CP,01
4931		Delivered Orders - Obligations, Transferred-Unpaid	SCC RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE

Definition: This account reflects the unpaid principal amount owed to DOE as a result of payment of the loan balance guaranteed to the primary lender. The total amount paid to the primary lender is treated as principal. This account excludes amounts due later than 12 months following the current reporting period which should be reported in BSC 1474 and financing interest and late charges which should be reported in BSC 144B.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 54

MARS Edits: B407; C011

1000-87

1/30/02

1454  
Receivable Suspense

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	99	Accounts Receivable, Suspense - OPACS <u>Government/Non-Government = F</u>	OPI <u>Not</u> 0599
1310	98	Accounts Receivable, Suspense - Credit Cards <u>Government/Non-Government = N</u>	OPI = 0599
4195		Transfer of Obligated Balances (Reverse Sign)	SCC RE
4201		Total Actual Resources-Collected (Reverse Sign)	SCC OB,OE,CP,01
4931		Delivered Orders - Obligations, Transferred-Unpaid	SCC RE
4901		Expended Authority-Unpaid	SCC <u>Not</u> RE

Definition: Suspense receivable used to record amounts pending reclassification to other Department of Energy (DOE) appropriations or recoupment from other DOE field offices. The items recorded in this account include payments/collections pending distribution to proper appropriations; and amounts due from other field offices which will be recouped through the On-Line Payment and Collection (OPAC) System. Items recorded in this account must be cleared within 60 to 90 days from inception.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through ZZ

MARS Edits:



8/26/99

1461  
Direct Loans Receivable

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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1350		Loans Receivable <u>Government/Non-Government = N</u>	
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Definition: This account represents amounts which have been loaned to another Federal account or fund, individuals, or private sector organizations, state and local governments, or foreign governments. This account excludes amounts due later than 12 months following the current reporting period which should be reported in BSC 1475 and financing interest and late charges which should be reported in BSC 144C.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 54

MARS Edits: B407

1000-89

8/26/99

147\*

Long Term Accounts Receivable

Definition: Identifies accounts receivable that are not due and collectible within 12 months.

1000-90

1471

Long Term Accounts Receivable--Federal

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D1	Accounts Receivable, Direct - Other Federal Agencies <u>Government/Non-Government = F</u>	
2310		Deferred Credits (Reverse Sign) <u>Government/Non-Government = F</u>	FT 53

Definition: Identifies those receivables that are not due and collectible from Federal entities within 12 months.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 51 through 59

MARS Edits: B407; C018; C024; C025; C058; C308; C318

1472

Long Term Accounts Receivable--Foreign

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1310	D3	Accounts Receivable, Direct - Foreign <u>Government/Non-Government = N</u>	
2310		Deferred Credits <u>(Reverse Sign)</u> <u>Government/Non-Government = F</u> <u>OPI = 0399</u>	FT 53

Definition: Identifies those receivables that are not due and collectible from foreign entities within 12 months.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- SCC 97 cannot be used with public receivables.
- Fund Type = 51 through 59

MARS Edits: B407; C018; C024; C025; C058; C308; C318

1473

Long Term Accounts Receivable--Other

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>	
1310	D2	Accounts Receivable, Direct - Domestic <u>Government/Non-Government = N</u>		
2310		Deferred Credits <u>(Reverse Sign)</u> <u>Government/Non-Government = F</u> <u>OPI = 0399</u>	FT	53
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT	58
4901		Expended Authority-Unpaid	FT	58

Definition: Identifies those receivables that are not due and collectible within 12 months and cannot be assigned to any other long-term receivable account.

Restrictions on Use:Table of Related Codes:

- SCC 97 cannot be used with public receivables
- Fund Type = 51 through 59
- Other Party Identification must = 0400-0599

MARS Edits: B407; C018; C024; C025; C058; C178; C308; C318

8/26/99

1474

Long Term Receivable—Defaulted Guaranteed Loans Fund

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1350		Loans Receivable <u>Government/Non-Government = N</u>	

Definition: Defaulted guaranteed loans paid by DOE that are not due within the 12 months following the current reporting period.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 51 through 59

MARS Edits: B407; C318

1000-94

8/26/99

1475  
Long Term Receivable—Direct Loans

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1350		Loans Receivable <u>Government/Non-Government = N</u>	

Definition: Direct loans that are not due within the 12 months following the current reporting period.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 51 through 59

MARS Edits: C318

1000-95

6/10/02

1481

Short-Term One-Time Spent Nuclear Fuel Fees--Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	C6	Accounts Receivable, Direct, Other Federal Agencies <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts due DOE within 12 months for One Time Spent Nuclear Fuel Fees from another Federal Agency.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Summary Classification Code = 50
- OPI = 0314, 0384

MARS Edits:

1000-96



6/10/02

1482  
Short-Term KWH Fees - Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	C5	Accounts Receivable, Offsetting Receipts - KWH Fees <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts due DOE within 12 months for KWH Fees from another Federal Agency.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Summary Classification Code = 50
- OPI = 0314, 0384

MARS Edits:

1000-97

6/10/02

1483

Short-Term One Time Spent Nuclear Fuel Fees – Non-Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	C6	Accounts Receivable, Offsetting Receipts, SNF Fees <u>Government/Non-Government = N</u>	

Definition: The balance represents amounts due DOE within 12 months for One Time Spent Nuclear Fuel Fees from the Public.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Other Party Identifier = 0400-0599
- Summary Classification Code = 50

MARS Edits:

1000-98

6/10/02

1484  
Short-Term KWH Fees – Non-Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	C5	Accounts Receivable, Offsetting Receipts - KWH Fees <u>Government/Non-Government = N</u>	

Definition: The balance represents amounts due DOE within 12 months for KWH Fees from the Public.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Other Party Identifier = 0400-0599
- Summary Classification Code = 50

MARS Edits:

1000-99

6/10/02

1485

Long-Term One Time Spent Nuclear Fuel Fees - Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	C6	Accounts Receivable, Offsetting Receipts - SNF Fees <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts due DOE that are not collectible within 12 months for One Time Spent Nuclear Fuel Fees from another Federal Agency.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Summary Classification Code = 50
- OPI = 0314, 0384

MARS Edits:

1000-100

6/10/02

1486

Long-Term One Time Spent Nuclear Fuel Fees – Non-Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	C6	Accounts Receivable, Offsetting Receipts - SNF Fees <u>Government/Non-Government = N</u>	

Definition: The balance represents amounts due DOE that are not collectible within 12 months for One Time Spent Nuclear Fuel Fees from the Public.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Other Party Identifier = 0400-0599
- Summary Classification Code = 50

MARS Edits:

1000-101

6/10/02

1487

One Time Spent Nuclear Fuel Fee Penalty – Non-Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1360	C1	Penalties, Fines and Administrative, Offsetting Receipts Fees Receivable <u>Government/Non-Government = N</u>	

Definition: The balance represents amounts due DOE within 12 months for Spent Nuclear Fuel Fee late payment penalties from the Public.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Other Party Identifier = 0400-0599
- Summary Classification Code = 50

MARS Edits:

1000-102

6/10/02

1488  
KWH Fee Penalty – Non-Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1360	C1	Penalties, Fines and Administrative Fees Receivable, Offsetting Receipts <u>Government/Non-Government = N</u>	

Definition: The balance represents amounts due DOE within 12 months for KWH Fee late payment penalties from the Public.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Other Party Identifier = 0400-0599
- Summary Classification Code = 50

MARS Edits:

6/10/02

148A

Short-Term Interest on One Time Spent Nuclear Fuel Fees - Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1340	C1	Interest Receivable - Offsetting Receipts <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts due DOE within 12 months for Interest on One Time Spent Nuclear Fuel Fees from another Federal Agency.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Summary Classification Code = 50
- OPI = 0314, 0384

MARS Edits:



6/10/02

148B

Short-Term Interest on One Time Spent Nuclear Fuel Fees – Non-Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1340	C1	Interest Receivable - Offsetting Receipts <u>Government/Non-Government = N</u>	

Definition: The balance represents amounts due DOE within 12 months for Interest on One Time Spent Nuclear Fuel Fees from the Public.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Other Party Identifier = 0400-0599
- Summary Classification Code = 50

MARS Edits:

1000-105

6/10/02

148C

Long-Term Interest on One Time Spent Nuclear Fuel Fees – Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1340	C1	Interest Receivable - Offsetting Receipts <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts due DOE that are not collectible within 12 months for interest on One Time Spent Nuclear Fuel Fees from another Federal Agency.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Summary Classification Code = 50
- OPI = 0314, 0384

MARS Edits:

1000-106

6/10/02

148D

Long-Term Interest on One Time Spent Nuclear Fuel Fees – Non-Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1340	C1	Interest Receivable - Offsetting Receipts <u>Government/Non-Government = N</u>	

Definition: The balance represents amounts due DOE that are not collectible within 12 months for interest on One Time Spent Nuclear Fuel Fees from the Public.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Other Party Identifier = 0400-0599
- Summary Classification Code = 50

MARS Edits:

1000-107

6/10/02

148E  
Spent Nuclear Fuel Fee Penalty – Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1360	C1	Penalties, Fines and Administrative - Offsetting Receipts Fees Receivable <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts due DOE within 12 months for Spent Nuclear Fuel Fee late payment penalties from another Federal Agency.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Summary Classification Code = 50
- OPI = 0314, 0384

MARS Edits:

6/10/02

148F  
KWH Fee Penalty – Federal

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1360	C1	Penalties, Fines and Administrative - Offsetting Receipts Fees Receivable <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts due DOE within 12 months for KWH Fee late payment penalties from another Federal Agency.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Summary Classification Code = 50
- OPI = 0314, 0384

MARS Edits:

8/23/01

148G  
Short-Term Defense High Level Waste Fees - DOE

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	D6	Accounts Receivable, Direct - Inter-DOE <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts to remain available to DOE within 12 months for Defense High Level Waste Fees as appropriated by Congress for nuclear waste disposal activity.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57,5Z
- Summary Classification Code = 50
- OPI = 0383

MARS Edits:

1000-110

2/11/04

148H

Short-Term Interest on Defense High Level Waste Fees - DOE

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1340	09	Interest Receivable <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts to remain available to DOE within 12 months for Interest on Defense High Level Waste Fees based upon the average 13-week U.S. Treasury bill rate.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57
- Summary Classification Code = 50
- OPI = 0383

MARS Edits:

1000-111

8/23/01

148J  
Long-Term Defense High Level Waste Fees - DOE

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1310	D6	Accounts Receivable, Direct - Inter-DOE <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts to remain available to DOE that are not collectible within 12 months for Defense High Level Waste Fees as appropriated by Congress for nuclear waste disposal activity.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57,5Z
- Summary Classification Code = 50
- OPI = 0383

MARS Edits:



6/19/02

148K

Long-Term Interest on Defense High Level Waste Fees - DOE

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1340	09	Interest Receivable, All Other <u>Government/Non-Government = F</u>	

Definition: The balance represents amounts to remain available to DOE that are not collectible within 12 months for interest on Defense High Level Waste Fees based upon the average 13-week U.S. Treasury bill rate.

Restrictions on Use: HQ use only.

Table of Related Codes:

- Fund Type = 57,5Z
- Summary Classification Code = 50
- OPI = 0383

MARS Edits:

1000-113

8/26/99

15\*\*

Allowance for Loss on Accounts Receivable

Definition: These accounts identify the estimated losses on uncollectible accounts receivable, including those originating on DOE books and those assigned by contractors. When accounts are written off, these accounts shall be debited and Accounts Receivable shall be credited. Allowance for estimated losses on uncollectible accounts shall be made by debiting the operating program and activities in which the account arose.

1000-114

## 1517

Allowance for Loss on Accounts Receivable—Integrated Contractor

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1319	D2	Allowance for Loss on Accounts Receivable, Direct - Domestic Government/Non-Government = N	OPI <b><u>Not</u></b> 01,02, <b><u>and</u></b> FT NE, 5E, VE, VP
1319	D3	Allowance for Loss on Accounts Receivable, Direct - Foreign Government/Non-Government = N	OPI = 01,02, <b><u>and</u></b> FT NE 5E, VE
1319	R2	Allowance for Loss on Accounts Receivable, Reimbursable - Domestic Government/Non-Government = N	OPI <b><u>Not</u></b> 01, 02 <b><u>and</u></b> FT 5E, VE
1319	R3	Allowance for Loss on Accounts Receivable, Reimbursable - Foreign Government/Non-Government = N	OPI = 01, 02 <b><u>and</u></b> FT 5E, VE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <b><u>Not</u></b> FA or VE <b><u>and</u></b> SCC <b><u>Not</u></b> RE
4901		Expended Authority-Unpaid	FT <b><u>Not</u></b> VE SCC <b><u>Not</u></b> RE

Definition: This account identifies the estimated losses on uncollectible accounts receivable by integrated contractors. A current account is defined as an account due within 12 months. When the uncollectible accounts are written off, this account shall be debited and Accounts Receivable shall be credited. Allowance for estimated losses on uncollectible accounts shall be made by debiting the operating program and activities in which the account arose.

Restrictions on Use: Integrated contractor use only.

Table of Related Codes:

- Contract Identification not = blank
- Fund Type = AA through ZZ

MARS Edits: B407; C302

12/9/03

1534

Allowance for Loss on Accounts Receivable—Refund

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1319	D2	Allowance for Loss on Accounts Receivable, Direct - Domestic Government/Non-Government = N	OPI <b><u>Not</u></b> 01,02
1319	D3	Allowance for Loss on Accounts Receivable, Direct - Foreign Government/Non-Government = N	OPI = 01,02
3100	00	Unexpended Appropriations	FT <b><u>Not</u></b> 5,VE,WF <b><u>and</u></b> SCC OB,01 <b><u>and</u></b> Fiscal Year > 2003
3310	09	Cumulative Results of Operations, All Other <u>(Reverse Sign)</u>	FT <b><u>Not</u></b> 5,VE,WF <b><u>and</u></b> SCC OB,01 <b><u>and</u></b> Fiscal Year > 2003
4195		Transfer of Obligated Balances <u>(Reverse Sign)</u>	SCC RE
4201		Total Actual Resources-Collected <u>(Reverse Sign)</u>	SCC OB,OE,CP,01
4931		Delivered Orders - Obligations, Transferred-Unpaid	SCC RE
4901		Expended Authority-Unpaid	SCC <b><u>Not</u></b> RE

Definition: This account identifies the estimated losses on uncollectible accounts receivable originating on DOE books for refund receivables. When the uncollectible accounts are written off, this account shall be debited and Uncollectible Accounts Receivable shall be credited.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

1000-116

12/9/03

1534

Allowance for Loss on Accounts Receivable—Refund

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Table of Related Codes:

- Fund Type = AA through ZZ

MARS Edits: B407; C002

1000-117

1544

Allowance for Loss on Accounts Receivable—Reimbursements

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1319	R2	Allowance for Loss on Accounts Receivable, Reimbursable - Domestic <u>Government/Non-Government = N</u>	OPI <u>Not</u> 01,02 <u>and</u> FT <u>Not</u> 53,54,55,5A
1319	R3	Allowance for Loss on Accounts Receivable, Reimbursable - Foreign <u>Government/Non-Government = N</u>	OPI = 01,02 <u>and</u> FT <u>Not</u> 53,54,55,5A
1319	D2	Allowance for Loss on Accounts Receivable, Direct - Domestic <u>Government/Non-Government = N</u>	OPI <u>Not</u> 01,02 <u>and</u> FT 53,54,55,5A
1319	D3	Allowance for Loss on Accounts Receivable, Direct - Foreign <u>Government/Non-Government = N</u>	OPI 01,02 <u>and</u> FT 53,54,55,5A

Definition: This account identifies the estimated losses on uncollectible accounts receivable originating on DOE books for reimbursement receivables. When the uncollectible accounts are written off, this account shall be debited and Accounts Receivable shall be credited.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only. Integrated contractors can use this account when FT = VE.

Table of Related Codes:

MARS Edits: B407; C104; C091

12/9/03

1545

Allowance for Loss on Interest Receivable

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1349	09	Allowance for Loss on Interest Receivable - All Other <u>Government/Non-Government = N</u>	
2310		Deferred Credits <u>(Reverse Sign)</u> <u>Government/Non-Government = F</u> <u>OPI = 0399</u>	FT 53

Definition: This account identifies the estimated amount of loss due to uncollectible interest receivable from: 1) Credit programs prior to Fiscal Year 1992 and 2) Other interest receivable for all years.

Restrictions on Use:

Table of Related Codes:

- Fund Type 5\*

MARS Edits:

1000-119

1/30/02

1546

Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1369		Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	

Definition: This account identifies the estimated amount of loss due to uncollectible penalties, fines, and administrative fees from 1) credit programs prior to Fiscal Year 1992, and 2) other penalties, fines, and administrative fees receivable for all years.

Restrictions on Use:

Table of Related Codes:

MARS Edits:

1000-120



8/26/99

1554

Allowance for Loss on Defaulted Guaranteed Loans Receivable

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1359		Allowance for Loss on Loans Receivable <u>Government/Non-Government = N</u>	

Definition: Estimated amount of uncollectible defaulted guaranteed loans receivable including related financing interest and late charges.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

MARS Edits:

8/26/99

1555

Allowance for Loss on Direct Loans Receivable

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1359		Allowance for Loss on Loans Receivable <u>Government/Non-Government = N</u>	

Definition: Estimated amount of uncollectible direct loans receivable including related financing interest and late charges.

Restrictions on Use: DOE field finance office and Capital Accounting Center use only.

Table of Related Codes:

MARS Edits:

1000-122

8/26/99

16\*\*

Inventories—Materials and Supplies

Definition: The value of items or products held by the Department that are available for sale; items in the process of completion including materials and supplies that will become a part of a finished product or service; and items that will be consumed in normal Department operations. All inventories are classified by asset type except stable isotopes which are classified by status code. Materials, supplies and parts held for use exclusively on construction projects and excess construction inventories shall be included as construction inventories under Account 2311, Fixed Assets--Construction Work in Progress.

1000-123

8/26/99

161\* - 164\*

Nuclear Material Inventories

Definition: These accounts consist of values of nuclear materials, weapons and weapons components in the DOE production and non-production chains for industrial and military uses. These inventories include material in all phases of the production process, material used for research and development purposes, and materials and weapons in the custody of the Department of Defense under Presidential Directive. These accounts are also subdivided by asset type.

1000-124

2/23/01

1610  
Nuclear Materials Inventory--Control

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	01	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: These accounts consist of values of nuclear materials, weapons and weapons components in the DOE production and non-production chains for industrial and military uses. These inventories include material in all phases of the production process, material used for research and development purposes, and materials and weapons in the custody of the Department of Defense under Presidential Directive. These accounts are also subdivided by asset type. This account is a summarization of nuclear material balances and transactions for the Department. The detail is maintained in a subsidiary system, Departmental Inventory Management System (DIMS), which is assigned to the Management Accounting Pricing Division.

Restrictions on Use:

Table of Related Codes:

- Asset Type = 888
- Fund Type = 51

MARS Edits:

3/2/04

1611  
Production Inventory

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	11	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: This account consists of value of uranium, thorium, nuclear material, weapons materials and components in all phases of the production process from acquisition of materials to completion of end products and beyond including finished goods.

Restrictions on Use:

Table of Related Codes:

- Status Codes = 05, 16, 17, 18
- Asset Types = 100 through 301 and 999
- Fund type = 52

MARS Edits: B407; C041

3/2/04

1612  
Production Byproduct Materials

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	12	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: This account includes the cost of lithium tails that are not scheduled for recycle.

Restrictions on Use:

Table of Related Codes:

- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041

3/2/04

1613  
Unirradiated Nuclear Material Held for Processing

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	13	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: This account includes the cost of unirradiated nuclear material held for recovery.

Restrictions on Use:

Table of Related Codes:

- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041



3/2/04

1615  
Weapons Stockpile

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	15	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: This account includes the cost of completed weapons, entities and base spares in the custody of DOD under Presidential Directive. Includes also the cost of accepted completed weapons entities (diamond stamped) on hand at the final assembly plants awaiting delivery to DOD.

Restrictions on Use:

Table of Related Codes:

- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041

1628

Nuclear Material Inventory Variance Retained by Field Offices Nuclear

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	28	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: This account is to be used to record variances generated as follows: Status Code 16 for variances generated between the standard costs of recovery for ANSI-coded material and actual cost to recover them to UF<sub>6</sub> or the appropriate Pu forms, Status Code 05 for identifying variances between UESA work-in-process inventories at standard cost and actual cost, and Status Code 17 for variances generated when material moves from in-progress (at the work-in-progress standard) to finished inventory (at the finished product standard).

Restrictions on Use: Status codes 05 and 17 are restricted to use by DOE Oak Ridge Field Office (OR) and its contractors.

Table of Related Codes:

- Status Codes = 05, 16, 17
- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041

3/2/04

1629  
Nuclear Material Inventory Variance

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	29	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: This account includes the difference between the cost of the individual material inventory accounts at standard cost and the cost at which the material was received or produced. These variances are transferred to the Capital Accounting Center. This account excludes those variances retained by field offices which are recorded in Account 1628. This account is only used when nuclear material is transferred between DOE offices.

Restrictions on Use:

Table of Related Codes:

- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041

1631  
Nuclear Material in Research

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1571	33	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: This account includes the cost of nuclear material set aside for use in research, development of manufacturing processes, and weapons design, development and test activities. This inventory account is restricted to material that is actively in use for the above purpose. It is not to be used as a holding account pending the transfer of the material to other uses, nor are any charges to be made to it that pertain to the fabrication of the nuclear material into any special shape or form for research and development purposes.

Restrictions on Use:

Table of Related Code:

- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041

1632  
Nuclear Material Held for Future Disposition

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	32	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: Nuclear material held for future disposition includes the cost of:

- 1 Material not currently scheduled for use in either the production operations or for non-production projects, such as uncommitted thorium and uranium-233.
- 2 Inactive material held for use in non-production projects (research and development, reactor fuel fabrication, etc.).

Restrictions on Use:

Table of Related Codes:

- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041

3/2/04

1635

Nuclear Material in Process at Naval Reactors Core Vendors

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	35	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: This account includes the cost of material withdrawn for fabrication of Navy cores, including the fabrication of Navy prototype fuel. Amounts in this inventory shall be at the inventory cost of the material in its standard form.

Restrictions on Use:

Table of Related Codes:

- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041

3/2/04

1636  
Nuclear Material on Loan or Lease

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	36	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: This account includes the cost of all material loaned or leased to domestic licensees and foreign governments under the provisions of the Atomic Energy Act of 1954, as amended.

Restrictions on Use:

Table of Related Codes:

- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041

3/2/04

1638  
Nuclear Material Under Presidential Directive

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	38	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: Nuclear material under Presidential Directive includes the cost of nuclear material that has been delivered to another Federal agency under provisions of Section 91b. of the Atomic Energy Act of 1954, as amended, other than weapons and weapons components. (The latter are accounted for in account 1615 Weapons Stockpile.)

Restrictions on Use:

Table of Related Codes:

- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041



1643

Irradiated Nonproduction Nuclear Material held for Processing

1571            43            Stockpile Materials Held in Reserve  
                         Nuclear Materials  
                         Government/Non-Government = N

Definition: Irradiated nuclear material from non-production sources includes the cost of material that has been irradiated and is in storage and are awaiting processing. This includes returned materials distributed (1) under Sections 53 and 54 of the Atomic Energy Act of 1954, as amended, to licensees and foreign governments, (2) under section 91b of the Atomic Energy Act of 1954, as amended, to other Federal agencies under Presidential Directive, or (3) within DOE for research reactor fuel, civilian power reactor fuel and blanket material, and other research and development activities.

Restrictions on Use:

Table of Related Codes:

- Asset Type = 100 through 301 and 999
- Fund Type = 52

MARS Edits: B407; C041

8/26/99

165\*  
Petroleum Inventories

Definition: These accounts include the cost of procuring and storing petroleum in Strategic Petroleum Reserves and the value of surface petroleum at the Naval Petroleum Reserve sites.

1000-138

2/23/01

1651

Strategic Petroleum Reserve Inventories

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	02	Stockpile Materials Held in Reserve, SPRO <u>Government/Non-Government = N</u>	

Definition: This account includes the cost of procuring and storing petroleum procured for the Strategic Petroleum Reserve.

Restrictions on Use: Capital Accounting Center and Strategic Petroleum Reserve Office (SP) use only.

Table of Related Codes:

- Fund Type = 54

MARS Edits: B407

1000-139

2/23/01

1652  
Naval Petroleum Reserve Inventories

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1527	02	Inventory Finished Goods, NPR Oil Held for Sale <u>Government/Non-Government = N</u>	

Definition: This account includes the value of surface petroleum at the Naval Petroleum Reserve sites.

Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 54

MARS Edits: B407

2/23/01

1653

Strategic Petroleum Reserves Inventories

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	03	Stockpile Materials Held in Reserve, SPRO, Held for Others <u>Government/Non-Government = N</u>	

Definition: This account includes the cost of procuring and storing petroleum held for other Federal agencies.

Restrictions on Use: Strategic Petroleum Reserve only.

Table of Related Codes:

- Asset Type = 301
- Fund Type = 54

MARS Edits: B002; C041, C240

2/23/01

1654

Strategic Petroleum Reserves Inventories

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1990	A5	Other Assets, Non-Budgetary, Nonstockpile Inventories Held for Others <u>Government/Non-Government = N</u>	

Definition: This account includes the value of stored petroleum held for non-Federal entities.

Restrictions on Use: Strategic Petroleum Reserve only.

Table of Related Codes:

- Asset Type = 301
- Fund Type = 54

MARS Edits: B002; C041, C240

8/11/00

166\*  
Isotopes

Definition: Isotopes inventory consists of naturally occurring or manmade forms of chemical elements that have differing atomic structure and weight than other species of the chemical element with the same atomic number and position in the periodic table. Isotopes inventory includes stable isotopes and radioisotopes with half-lives in excess of 75 days. Any isotope with a 75 day half-life or less and carrying a value greater than \$35,000 will be written back into inventory at fiscal year-end.

1000-143

2/23/01

1661  
Inventory for Sale - Radioisotopes

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1527	01	Inventory Finished Goods, Isotopes <u>Government/Non-Government = N</u>	
8030	03	Purchases of Capitalized Inventories	SCC 25,26,27 <u>and</u> FT <b><u>Not</u></b> 5*
8030	04	Purchases of Capitalized Inventories- Contra (Reverse Sign)	SCC 25,26,27 <u>and</u> FT <b><u>Not</u></b> 5*

Definition: Includes the cost of radioisotopes with a half-life in excess of 2 years.

Restrictions on Use:

Table of Related Codes:

- Status Code = 05, 17
- Fund Type = 5E, VE
- Summary Classification Code = OB, TI, TR, 01, 25, 26, 27, 35, 37, 38, 40, 46, 50, 60, 61, 73, 74, 76, 90, 95, 96
- If Fund Type not = 5\*, then B&R must not = blank.

MARS Edits: B407; C030; C104; C114



2/23/01

1662  
Inventory for Sale – Stable Isotopes

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1527	01	Inventory Finished Goods, Isotopes <u>Government/Non-Government = N</u>	

Definition: Includes the cost of those isotopes listed in the Oak Ridge National Laboratory and the Mound Laboratory Catalogs of "Research Material" which are incorporated herein by reference.

Restrictions on Use:

Table of Related Codes:

- Summary classification code must not= 60
- Status Code = 05, 08, 09, 10, 17
- Reporting Organization = ALR, OR2
- If Fund Type not = 5\*, then B&R must not = blank.

MARS Edits: B407; C063; C067; C104; C114

1000-145

4/24/02

1671  
Special Reactor Materials

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1511	A1	Operating Materials and Supplies Held for Use, Non-Budgetary <u>Government/Non-Government = N</u>	ST <u>Not</u> 03,04 <u>and</u> FT = 5
1511	B1	Operating Materials and Supplies, Held for Use, Budgetary <u>Government/Non-Government = N</u>	ST <u>Not</u> 03, 04 <u>and</u> FT <u>Not</u> 5
1512	A1	Operating Materials and Supplies Held in Reserve for Future Use, Non-Budgetary <u>Government/Non-Government = N</u>	ST 03 <u>and</u> FT = 5
1512	B1	Operating Materials and Supplies Held in Reserve for Future Use, Budgetary <u>Government/Non=Government = N</u>	ST 03 <u>and</u> FT <u>Not</u> 5
1513	A1	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete Non-Budgetary <u>Government/Non-Government = N</u>	ST 04 <u>and</u> FT = 5
1513	B1	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete Budgetary <u>Government/Non-Government = N</u>	ST 04 <u>and</u> FT <u>Not</u> 5
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC OB,01
3107	01	Unexpended Appropriations - Used, Net Change in Funded Inventories	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC OB,CP,01

4/24/02

1671  
Special Reactor Materials

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
5700		Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

Definition: Special reactor materials include special materials approved for research and development and use in reactors but not available through the usual procurement channels in sufficient quantity because of limited commercial production and applications unique to DOE's field of activity. The initial loading of heavy water moderator in DOE-owned reactors is capitalized as part of the construction cost of the reactor and is excluded from special reactor materials.

Restrictions on Use:

Table of Related Codes:

- Status Code = 05, 07, 08, 09, 10, 17 only if Fund Type is not = nonfund
- Asset Type = 031 through 035
- If Fund Type not = 5\*, then B&R must not = blank.

MARS Edits: B407; C031; C042; C091; C104; C114

8/26/99

168\*

Other Special Materials and Fuel Fabrication Costs

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: These accounts include the cost of precious metals and other rare material having a very high monetary value and the costs associated with the fabrication of fuel elements for test reactors.

4/23/02

1681  
Other Special Materials

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1511	A1	Operating Materials and Supplies Held for Use, Non-Budgetary Government/Non-Government = N	ST <u>Not</u> 03,04 <u>and</u> FT = 5
1511	B1	Operating Materials and Supplies Held for Use, Budgetary Government/Non-Government = N	ST <u>Not</u> 03, 04 <u>and</u> FT <u>Not</u> 5
1512	A1	Operating Materials and Supplies Held in Reserve for Future Use, Non-Budgetary Government/Non-Government = N	ST 03 <u>and</u> FT = 5
1512	B1	Operating Materials and Supplies Held in Reserve for Future Use, Budgetary Government/Non-Government = N	ST 03 <u>and</u> FT <u>Not</u> 5
1513	A1	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete Non-Budgetary Government/Non-Government = N	ST 04 <u>and</u> FT = 5
1513	B1	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete Budgetary Government/Non-Government = N	ST 04 <u>and</u> FT <u>Not</u> 5
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC OB,01
3107	01	Unexpended Appropriations - Used, Net Change in Funded Inventories	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations, All Other (Reverse Sign)	FT <u>Not</u> 5*, VE,WF <u>and</u> SCC OB,CP,01
5700		Appropriated Capital Used (Reverse Sign)	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

1000-149

1681  
Other Special Materials

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: The accounts in this group include the costs of procuring and processing precious metals and other rare materials having a very high monetary value in relation to volume or weight, and special barrier materials.

Restrictions on Use:

Table of Related Codes:

- Asset Type = 040 through 059 and 999
- If Fund Type not = 5\*, then B&R must not = blank.

MARS Edits: B407; C043; C093; C104; C114

4/23/02

1682  
Fuel Fabrication

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1511	B1	Operating Materials and Supplies Held for Use Budgetary <u>Government/Non-Government = N</u>	ST <u>Not</u> 03,04 <u>and</u> FT <u>Not</u> 5
1512	B1	Operating Materials and Supplies Held in Reserve for Future Use Budgetary <u>Government/Non-Government = N</u>	ST 03 <u>and</u> FT <u>Not</u> 5
1513	B1	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete Budgetary <u>Government/Non-Government = N</u>	ST 04 <u>and</u> FT <u>Not</u> 5
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC OB,01
3107	01	Unexpended Appropriations - Used, Net Change in Funded Inventories	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations, All Other (Reverse Sign)	FT <u>Not</u> 5*, VE,WF SCC OB,CP,01,
5700		Appropriated Capital Used (Reverse Sign)	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01

Definition: Fuel fabrication includes costs incurred for the fabrication of fuel elements for research and test reactors. This inventory account will be credited and the cost of operations charged on the basis of estimated fuel consumption or burn up (fuel element life). In the event a reactor operation is discontinued, or a particular type of fuel element is discarded in favor of an improved one, any related fuel fabrication costs in the inventory account shall be charged to the cost of operations at the time this situation occurs.

Restrictions on Use:

Table of Related Codes: If Fund Type not = 5\*, then B&R must not = blank.

MARS Edits: B407; C104; C114

12/9/03

1691  
Stores

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1511	A1	Operating Materials and Supplies Held for Use, Non-Budgetary <u>Government/Non-Government = N</u>	ST <u>Not</u> 03,04 <u>and</u> FT = 5
1511	B1	Operating Materials and Supplies Held for Use, Budgetary <u>Government/Non-Government = N</u>	ST <u>Not</u> 03,04 <u>and</u> FT <u>Not</u> 5
1512	A1	Operating Materials and Supplies Held in Reserve for Future Use, Non-Budgetary <u>Government/Non-Government = N</u>	ST 03 <u>and</u> FT = 5
1512	B1	Operating Materials and Supplies Held in Reserve for Future Use, Budgetary <u>Government/Non-Government = N</u>	ST 03 <u>and</u> FT <u>Not</u> 5
1513	A1	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete Non-Budgetary <u>Government/Non-Government = N</u>	ST 04 <u>and</u> FT = 5
1513	B1	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete Budgetary <u>Government/Non-Government = N</u>	ST 04 <u>and</u> FT <u>Not</u> 5
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE, WF <u>and</u> SCC OB,01
3102	02	Unexpended Appropriations - Transfers-In, Intra-DOE Funds	SCC RE
3107	01	Unexpended Appropriations - Used, Net Change in Funded Inventories	FT <u>Not</u> 5*,VE, WF <u>and</u> SCC <u>Not</u> OB,01
3310	09	Cumulative Results of Operations, All Other ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC OB,CP,01

1000-152



12/9/03

1691  
Stores

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
8030	03	Purchases of Capitalized Inventories	FT <u>Not</u> 5* <u>and</u> SCC 25,26,27
5700	00	Appropriated Capital Used ( <u>Reverse Sign</u> )	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01
5720	A3	Financing Sources Transferred-In without Budgetary Resources Non-Budgetary, Intra-Office - Inv. ( <u>Reverse Sign</u> )	SCC RE
8030	04	Purchases of Capitalized Inventories -Contra ( <u>Reverse Sign</u> )	FT <u>Not</u> 5* <u>and</u> SCC 25,26,27

Definition: Stores inventories are materials, supplies, and parts on hand that are normally used or consumed in operations, maintenance and general use, exclusive of the following:

- (1) Weapons parts and subassemblies;
- (2) Special reactor materials;
- (3) Isotopes;
- (4) Other special materials
- (5) Nuclear materials; and
- (6) Construction materials.

Restrictions on Use:

12/9/03

1691  
Stores

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Table of Related Codes:

- Status Code = 01, 03, 04, 99
- When Asset Type 017, then B&R is required.
- If Fund Type not = 5\*, then B&R must not = blank.

MARS Edits: B407; C032; C092; C104; C114

1710  
Allowance for Loss on Stockpile Inventory

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	71		

DIMS use only; not to be used in DISCAS, FIS or MARS

Definition: The credit balance of this account is used in conjunction with inventory account balances to adjust inventory values to amounts which reflect their current condition. The account is used to recognize impairment in value of previously recorded inventories. Items to be recorded in this account include impairment of existing inventory values, such as, inventories becoming shopworn, obsolete, or in long supply. Also included in this account are adjustments to reflect the lower of cost or market.

Restrictions on Use:

For DIMS use only; not to be used in DISCAS, FIS or MARS

Table of Related Codes: Fund Type = 51

MARS Edits:

12/9/03

1711

Allowance for Loss on Stores Inventory

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1511	A2	Allowance for Operating Materials and Supplies Held for Use, Non-Budgetary <u>Government/Non-Government = N</u>	ST <u>Not</u> 03, 04 <u>and</u> FT = 5
1511	B2	Allowance for Operating Materials and Supplies Held for Use, Budgetary <u>Government/Non-Government = N</u>	ST <u>Not</u> 03, 04 <u>and</u> FT <u>Not</u> 5
1512	A2	Allowance for Operating Materials and Supplies Held in Reserve, Non-Budgetary <u>Government/Non-Government = N</u>	ST 03 <u>and</u> FT = 5
1512	B2	Allowance for Operating Materials and Supplies Held in Reserve, Budgetary <u>Government/Non-Government = N</u>	ST 03 <u>and</u> FT <u>Not</u> 5
1513	A2	Allowance for Operating Materials and Supplies, Excess, Unserviceable and Obsolete, Non-Budgetary <u>Government/Non-Government = N</u>	ST 04 <u>and</u> FT = 5
1513	B2	Allowance for Operating Materials and Supplies, Excess, Unserviceable and Obsolete, Budgetary <u>Government/Non-Government = N</u>	ST 04 <u>and</u> FT <u>Not</u> 5
3100	00	Unexpended Appropriations	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC OB,01
3102	02	Unexpended Appropriations - Transfers-In, Intra-DOE Funds	SCC RE
3107	01	Unexpended Appropriations - Used, Net Change in Funded Inventories	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,01

1000-156

## 1711

Allowance for Loss on Stores Inventory

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3310	09	Cumulative Results of Operations, All Other (Reverse Sign)	FT <u>Not</u> 5*, VE,WF SCC OB,CP,01
5700	00	Appropriated Capital Used (Reverse Sign)	FT <u>Not</u> 5*,VE,WF <u>and</u> SCC <u>Not</u> OB,CP,01
5720	A3	Financing Sources Transferred-In without Budgetary Resources, Non-Budgetary, Intra-Office - Inv. (Reverse Sign)	SCC RE

Definition: The credit balance of this account represents the accumulated provision for anticipated losses on disposal or handling of stores less actual losses written off against the allowance. Usually, at the time the status of stores is changed from current use or standby to excess, the difference between the cost and estimated salvage value is credited to the allowance account for excess stores and debited to current operating costs; when stores-type items which have been issued and charged to operations are transferred to the excess inventory, the inventory is charged with the acquisition cost, current operating costs are credited with the estimated salvage value, and the difference is inventory. The amounts established as estimated salvage value shall be based on experience. Upon disposal of excess stores, the allowance account is debited for the book cost and credited with the actual salvage. When allowances are set up to provide for losses resulting from such factors as shrinkage, deterioration, damage, and obsolescence of current use or standby stores, the amount of estimated loss is credited to the applicable current use or standby inventory allowance account and charged to operating costs. The allowance accounts are reviewed periodically to assure their adequacy to absorb anticipated losses.

Restrictions on Use:Table of Related Codes:

- Status Code = 01, 03, 04, 99
- When Asset Type = 017, then B&R is required.
- If Fund Type not = 5\*, then B&R must not = blank.

MARS Edits: B407; C032; C092; C104; C114

1761

Allowance for Loss on Inventory for Sale - Radioisotopes

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1529	01	Inventory-Allowance, Isotopes <u>Government/Non-Government = N</u>	

Definition: This credit balance of this account is used in conjunction with inventory account balances to adjust inventory values to amounts which reflect their current condition. The account is used to recognized impairment in value of previously recorded inventories. Items to be recorded in this account include impairment of existing inventory values, such as, inventories becoming shopworn, obsolete or in long supply. Also included in this account are adjustments to reflect the lower of cost or market.

Restrictions on Use:Table of Related Codes:

- Fund Type = 5E
- Contract Identification must not = blank

MARS Edits: C032

1762

Allowance for Loss on Inventory for Sale – Stable Isotopes

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1529	01	Inventory Allowance, Finished Goods, Isotopes <u>Government/Non-Government = N</u>	

Definition: The credit balance of this account is used in conjunction with inventory account balances to adjust inventory values to amounts which reflect their current condition. The account is used to recognized impairment in value of previously recorded inventories. Items to be recorded in this account include impairment of existing inventory values, such as, inventories becoming shopworn, obsolete, or in long supply. Also included in this account are adjustments to reflect the lower of cost or market.

Restrictions on Use:Table of Related Codes:

- Fund Type = 5E
- Contract Identification must not = blank

MARS Edits: C032

1763

Allowance for Loss on Nuclear Materials

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1571	63	Stockpile Materials Held in Reserve Nuclear Materials <u>Government/Non-Government = N</u>	

Definition: The credit balance of this account is used in conjunction with nuclear material inventory account balances to adjust inventory values to amounts which reflect their current condition. The account is used to recognize impairment, which has resulted in a permanent decline in value of previously recorded inventories.

Restrictions on Use:

For Ohio Field Office use only.

Table of Related Codes:

- Contract Identification must not = blank
- Status Code = 04

MARS Edits: C032



8/26/99

18\*\*

Prepayments

Definition: Expenditures which provide future benefits. Prepayments are often recurrent in nature and cover items such as rent, taxes, royalties, commissions, insurance and supplies.

1000-161

1811  
Prepayments—Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1450	01	Prepayments, Other Federal Agencies <u>Government/Non-Government = F</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE
4902		Delivered Orders - Obligations, Paid	SCC <u>Not</u> 01,CP,OB, OE,RE

Definition: Includes payments made by DOE and its integrated contractors to Other Federal Agencies that were in advance of the period to which they apply and that will benefit operations in subsequent periods (e.g., advance payments for rentals or utility services that apply to subsequent periods).

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ
- Summary Class Code = OB, 01, 97

MARS Edits: B023; B407; C302

12/26/02

1812  
Prepayments—Other

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1450	09	Prepayments - All Other <u>Government/Non-Government = N</u>	
4201		Total Actual Resources - Collected	SCC 01,CP,OB,OE
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <b><u>Not</u></b> 5*, FA <b><u>and</u></b> SCC <b><u>Not</u></b> RE
4802		Undelivered Orders - Obligations, Prepaid/Advanced (Reverse Sign)	SCC <b><u>Not</u></b> RE
4901		Expended Authority-Unpaid	FT <b><u>Not</u></b> 5*, FA <b><u>and</u></b> SCC <b><u>Not</u></b> RE
4902		Delivered Orders - Obligations, Paid	SCC <b><u>Not</u></b> 01,CP,OB, OE,RE

Definition: Includes payments made by DOE and its integrated contractors (excluding Prepayments to Other Federal agencies) in advance of the period to which they apply and the cost of goods and services received that apply to or will benefit operations in subsequent periods (e.g., advance payments for rentals or utility services that apply to subsequent periods).

Restrictions on Use:

Table of Related Codes:

- Summary Classification Code = OB, 01, 97
- Contract Identification must not = blank if Fund Type = AA through ZZ

MARS Edits: B023; B407; C302

1813  
Prepayments—Suspense Debits

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
1990	99	Other Assets, Suspense <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA, 3* <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5*, 3* <u>and</u> SCC <u>Not</u> RE

Definition: Includes debits arising in the course of operations that cannot be readily analyzed and debited to the proper account due to lack of information, uniqueness of the transaction, or similar complication. Such items are temporarily debited to this account in order not to unduly delay the monthly closing. An analysis of all suspense items is to be made each month to expedite and assure that distribution is made to the proper accounts at the earliest possible date and not deferred to the end of the year.

Restrictions on Use: At fiscal year end, all suspense items are to be identified and cleared to the proper accounts.

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B023; B407; C302

2/23/01

1814  
Prepayments—Pension Plan Asset

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
1450	07	Prepayments - Pension Plan Assets <u>Government/Non-Government = N</u>	

Definition: Includes the fair value of plan assets in excess of projected benefit obligations for contractor defined benefit pension plans.

Restrictions on Use:

Table of Related Codes: Fund Type 5\*

MARS Edits: